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EIGHTH EDITION

ASSOCIATION OPERATING RATIO REPORT

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April 25, 1989

Mr. R. William Taylor, CAE, President
American Society of Association Executives
1575 Eye Street, NW
Washington, DC 20005

Dear Mr. Taylor:

We are pleased to present the results of the Eighth Edition of ASAE's Association Operating Ratio Report. We find the following statistical tables to be consistent with the respondent's data we compiled during October and November of 1988.

The responses were reviewed for obvious clerical errors and missing data. When necessary, we contacted the respondents on questionable items. We have not audited the individual responses making up this survey.

We believe that ASAE members will find this report useful in comparing their operating results and financial position with those of the respondents.

Very truly yours,

Oehmann & Co

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Foreword

Associations are businesses that must be managed with sound financial practices in order to thrive. Because members expect quality service for their investment in the organization, associations must manage available financial resources for maximum efficiency.

The *Association Operating Ratio Report* is published to assist association executives and financial managers to evaluate their financial standing by comparing themselves to similar organizations. This edition is the eighth in a series of studies that examine association activities from a financial perspective. It provides a profile of the sources of income associations receive and expenditures made by object and program area. The study is an important tool for budgeting and planning association programs.

Data for the *Association Operating Ratio Report, Eighth Edition,* were collected in October and November 1988 and based on the most recently completed fiscal year of the participants. The tables are organized for maximum comparability, analyzing participants in terms of geographic scope, membership type, and budget size.

Balance sheet information was collected for the first time for this edition. The balance sheet tables provide data on the assets and liabilities of the participants, as well as six ratios of financial condition.

ASAE is indebted to those ASAE members who committed the time to complete the questionnaire and provide their data for this important study.

R. William Taylor, CAE
President

Acknowledgments

A study as complex as the *Association Operating Ratio Report* requires the extensive involvement of association financial experts. The ASAE Finance and Administration Section Council served in this capacity under the leadership of Dennis M. Piant, controller, Associated Credit Bureaus, 1987–88 section chair.

Special thanks are due to Lynnette Sefcik, CPA, financial consultant, National Association of College Stores, who as the council representative for the project spent countless hours reviewing and revising the questionnaire for the survey. She and Robert K. Soong, director of finance and systems, National Student Nurses Association, also reviewed the presentation of results of the study. Additional recommendations were made by Gary J. Van Ryzin, CPA, and other members of the section council.

Data entry and tabulation services were provided by Oehmann & Co., a Washington, D.C. accounting firm. Edward M. Gantt, CPA, partner, and David G. Levy, CPA, of Oehmann & Co. were most responsive in sharing their knowledge of association financial management as well as in analyzing survey data.

Andrew S. Lang, CPA, partner of Lang & Associates, assisted in defining the balance sheet ratios and their application for associations.

Malcolm S. Karl, ASAE director of finance and Wayne Miller, ASAE manager of finance and section liaison, dedicated much time and effort to the project, providing guidance and support to ASAE research staff. Special thanks go to Vivian Jefferson, ASAE associate manager of research and information, for her competent management of the project.

ASAE is grateful to all of these people for their dedication to improving the survey and increasing the usefulness of the data provided.

Introduction

The *Association Operating Ratio Report* was first published in 1953 by the American Society of Association Executives. This eighth edition of the report is based on data compiled from participating associations that represent more than $2 billion in income.

The *Association Operating Ratio Report, Eighth Edition,* which includes 55 tables of income and expense data as well as trends in financial operations, provides you with a benchmark for comparison to similar organizations. It is an important tool for planning, evaluating, and directing the present and future course of your association's financial activities.

SURVEY METHODOLOGY

The improvements made to the study for this edition are the result of an extensive review by ASAE's Finance and Administration Section Council, a group of staff specialists responsible for the financial and administrative operations within their associations. The most significant change was the inclusion of balance sheet information in the study. The council also revised the line items covered in the income and expense sections to better reflect the financial activity of associations and identified six ratios for analysis of financial condition.

Questionnaires were mailed to one member—usually the chief paid executive—of each of 7,300 U.S. and Canadian associations represented in ASAE. More than 700 completed questionnaires were returned, a response rate of 9.6 percent.

Participants reported financial information from their most recently completed fiscal year. The questionnaires were sent by participants directly to Oehmann and Co., a Washington, D.C. accounting firm, for tabulation. All individual responses are kept confidential.

The degree of difficulty of the questionnaire is the most significant factor in the response rate. Even though the sample represents less than 10 percent of the ASAE membership, it was determined to be statistically representative based on a 95 percent confidence level. The sample also generally corresponds to the profile of associations represented in the ASAE membership as demonstrated in Table A, although associations that participated in the survey are slightly larger in scope and size.

FORMAT OF THE REPORT

The 55 tables presented in this eighth edition of the *Association Operating Ratio Report* are grouped based on geographic scope, membership type, and income stratifications.

Each table has four sections:

- Income
- Expenses by Object
- Expenses by Function
- Staff Size and Personnel Cost

Selected tables include a fifth section of balance sheet data.

Table A. Profile of Respondents

	ASAE Membership	Survey Respondents
	(in percentages)	
Geographic Scope		
International	16%	29%
National	25	24
Regional	8	5
State	33	31
Local	18	11
Membership Type		
Corporate	39	42
Individual	38	44
Other associations	2	2
Combination	21	12
Annual Income		
Less than $500,000	40	30
$500,000–$999,999	23	18
$1,000,000–$4,999,999	26	38
$5,000,000 and greater	11	14

Income and Expense

The income and expense sections display average percentage, median percentage, quartile percentages, and total dollars for each item of income or expense. These statistics are based on a percentage of total income calculated for each responding association. Since each survey participant did not complete all income and expense schedules, the number of respondents for each income and expense section varies.

Since all percentages are based on total income, the excess of income over expense can also be interpreted from the total expense data. This is the difference between 100 percent and the total expense percentage shown, using either the average or median figure. It should be noted, however, that since each table has a different number of respondents who reported data in each section (Expenses by Object and Expenses by Function), the derived figure will be different depending on which total expense percentage is used.

Staff Size and Cost

The staff section provides the average, median, and quartile statistics of staff size by employee category, in addition to the personnel expenses per staff member.

The staff-size statistics are based only on respondents who reported staff. Average personnel costs per staff member are based on the calculation of total personnel expense divided by total staff for each association. Personnel cost includes salaries, taxes, and fringe benefits paid by the association.

Balance Sheet Information

Balance sheet tables are provided for selected summary tables. The number of respondents included in the balance sheet may differ from the income and expense tables because not all participants responded to all sections. All percentages in the balance sheet are calculated on total assets.

Six ratios are provided for an analysis of the balance sheet tables. An explanation of each ratio is provided in the section, "Definition of Balance Sheet Ratios."

The complete list of definitions in the next section will help you to determine what factors were included by participants in their reports.

DEFINITIONS OF ANALYSIS

Percentages All percentages are based on total income on the income and expense schedules. Balance sheet percentages are based on total assets.

Average The average used in this report is the true arithmetic mean of the grouped percentages. Percent of income was determined by item for each association reporting; then, the percentages of all associations were averaged for each item. The average is not a calculation of the total dollar column. Weighted percentages based on total dollars instead of average percentages can be calculated from the total dollars shown in each section. These should be used when making comparisons to ASAE *Operating Ratio Reports* published prior to 1985.

Median The median percentage is calculated by ordering the percentages from lowest to highest value and determining the figure where one-half of the results were above and one-half of the results fell below.

Quartiles Seventy-five percent and 25 percent quartiles are calculated by ordering the percentages from lowest to highest value and determining the points where 75 percent (¾) of the participants and 25 percent (¼) of the participants are more than a certain amount. Previous *Operating Ratio Reports* presented the quartiles as the "mid-range"—the range from the lowest (75 percent) to highest (25 percent) quartile.

Personnel Costs Per Employee Calculation of total personnel expense (salaries, taxes, fringe benefits) divided by total number of staff for each association.

LINE ITEM DEFINITIONS

Income Schedule

Dues—Regular/Primary Members Yearly dues payments for members in the primary membership category with full privileges. Do not include members in this category who pay less than full dues because of age or longevity.

Dues—Associate/Supplier Members Yearly dues payments from members who supply services or products to the regular membership.

Dues—Other Yearly dues of all other members not in regular or associate classifications, such as affiliate, student, or life members. Also include initiation fees and special assessments.

Education Programs Fees and other charges for programs, seminars, study courses, or meetings whose principal purpose is educational. Include courses leading to certification and accreditation, and any related materials provided. Do not include income from pass-through charges such as hotel registration fees paid over to hotels.

Conventions All registration fees and other charges to participants of membership-wide meetings and conventions. Do not include income from expositions or pass-through charges such as hotel registration fees paid over to hotels. Include convention registration fees charged to exhibitors if not related to exhibit space.

Expositions All fees for exhibit space and any charges related to exhibiting at any type of meeting. Do not include convention registration fees charged to exhibitors.

Certification, Accreditation, Standardization, or Evaluation All fees or other charges for these programs. Do not include education programs leading to certification or accreditation. Certification relates to people, accreditation relates to institutions, standardization relates to products.

Periodical Publications—Gross Advertising All gross income from advertising in any association publication.

Periodical Publications—Subscriptions Amount allocated from dues or charged to members for subscriptions and amounts charged to nonmembers for same.

Periodical Publications—Other Incomes All other fees received related to periodicals such as charges for reprints, copyright, listings, or citations.

Nonperiodical Publications Sales All sales of publications other than by subscription.

Sales of Other Products Sales of materials other than publications.

Group Insurance Programs Income earned from the management or sponsorship of association insurance programs including royalty and administrative fees. Do not include pass-through income—premiums collected and forwarded to agent or carrier.

Other Royalties Income from royalties other than from insurance programs.

Grants and Contracts Income from the performance of contracts and grants paid by all government or other organizations.

Investment Income Income from association investments including interest, dividends, and capital gains.

Income from Subsidiary Net income received from the subsidiary if equity method is used.

Management/Administrative/Service Fees Sales of data processing services, management fees for subsidiary organizations, foundations, and so forth.

Other Income All income not separately enumerated above. Include fee for awards, rents from excess space owned by the association, and other income.

Object of Expenditure Schedule

Personnel Salaries All direct salary expenses for exempt, nonexempt, and temporary staff. Also include employment agency fees and any compensation paid to volunteers.

Commissions Commissions paid to advertising agents and others.

Personnel Taxes, Fringe Benefits, and Other All payroll taxes, hospital, and other employee insurance premiums, costs for retirement plan, car allowance, and any other personnel expenses.

Travel Expenses All expenses such as meals, hotel, transportation, and per diem for staff directors, committee members, and officers as well as spouses and speakers reimbursed by the association.

Occupancy Rentals or lease payments for use of facilities. Also include building maintenance, repairs and expenses, and utilities on both your building and excess space rented to others.

Communications Include all communication expenses such as telephone, telex, and facsimile.

Depreciation/Amortization Depreciation and amortization charges.

Postage and Freight Expenses for office postage, express mail, messenger service, mailgrams/telegrams, mailhouse distribution, and storage.

Printing All expenses for printing, duplicating, typesetting, and graphics. Include expenses for both in-house activities and outside services.

Computers and Data Processing All data processing expenses related to computer equipment, supplies, and outside service bureau processing. Do not include salaries, occupancy, or other charges detailed elsewhere in this schedule.

Office Equipment and Supplies Expenses for rental or expensed general office equipment. Include all expenses related to the purchases of office supplies. Also include subscriptions, publications, and dues payments. Supplies for data processing should be shown in "Computers and Data Processing."

Meeting Expenses Meals, facility costs, exhibit hall, and other direct expenses of a meeting. Do not include transportation to the meeting previously recorded as travel.

Audit and Tax Fees Professional services of outside accounting firms for audit and tax services. Include special management consulting projects under "Other Professional/Consultant Fees."

Outside Legal Fees All expenses for the professional services of outside legal firms.

Other Professional/Consultant and Speakers' Fees All costs for contracting professional services including personnel, management, and public relations consultants as well as fees charged by accounting firms for services other than audit and tax.

Cost of Sales Purchased materials sold or distributed to members as part of educational programs and the value of inventory expended from asset accounts.

Federal Taxes Include all federal taxes paid by the association.

State and Local Taxes Include income taxes, property tax, franchise tax, and so forth.

Insurance Include all expenses for association insurance such as property/casualty, professional liability for officers and directors, and convention cancellation. Do not include employee benefit premiums, which should be included under "Personnel Taxes, Fringe Benefits, and Other."

Other Expenses Include all other expenses incurred by the association not specifically enumerated above.

Functional Expenditure Schedule

Executive and Administrative Expenses attributable to general and administrative association activities. Include chief staff officer and his or her staff, and staff of other administrative departments (such as finance and accounting) not directly related to other major functional activities.

Volunteers and Governance Expenses for officers, directors, and association committees. Include costs of all committee activities not included elsewhere.

Membership Promotion Expenses for recruiting and retaining members. Also include expenses of maintaining member records, list maintenance, and general membership services not detailed elsewhere.

Public, Consumer, Industry Relations All expenses for promoting the industry or profession of members, consumer relations, and working with other influential forces in the members' area of operations.

Government Affairs All expenses for liaison with administrative, legislative, or judicial divisions of local, state, and federal government.

Periodical Publications Expenses attributable to the development and production of periodical publications such as magazines, journals, newsletters, and directories.

Nonperiodical Publications Costs for development and production of nonperiodical publications including books, monographs, and studies. Include fees to authors and all related expenses including marketing.

Conventions and Expositions All expenses for annual conventions, membership meetings, and expositions. Do not include expenses for meetings where the primary purpose is to carry out education programs.

Education Programs Expenses for education of members or others on behalf of members. Include all courses leading to certification and accreditation.

Certification, Accreditation, and Standardization Costs for administering and maintaining these programs. Do not include expenses for education programs conducted to prepare candidates for certification and accreditation.

Group Insurance Programs All expenses related to the administration and management of insurance programs for members.

Other Programs and Services Include expenses for other functional areas not detailed elsewhere.

DEFINITIONS OF BALANCE SHEET RATIOS*

This edition includes balance sheet information, collected for the first time as part of the *Association Operating Ratio Report*. All percentages on the balance sheet table are calculated on total assets.

Financial statements reflect the financial condition of an organization. The term financial condition refers to the position of the association in terms of its net resources and can be measured by calculating certain ratios. Six of these ratios are provided on the balance sheet tables.

The first four ratios (expendable assets to total liabilities, liabilities to fund balance, expendable fund balance to total expenses, and nonexpendable funds to total expenses) are expressed as the figure in relation to "one." For example, 2.4 represents a ratio of 2.4:1. The fifth ratio, receivable turnover, is expressed as the number of times receivables turn over and the sixth ratio, average collection period, is reported as the average number of days receivables are collected.

Ratio of Expendable Assets to Total Liabilities This ratio indicates the relative liquidity of the association. It is a fundamental indicator of financial strength. The ratio is expressed as follows:

$$\frac{\text{Expendable Assets}}{\text{Total Liabilities}}$$

The numerator, Expendable Assets, is composed of all assets except for those already expended on land, building, equipment, and other fixed assets at the end of the fiscal year, as reported on the balance sheet. It was calculated as (Total Assets) − (Furniture and Fixtures + Buildings + Land − Accumulated Depreciation). The denominator, Total Liabilities, is composed of all liabilities, both current and long term.

This ratio reflects the concept that one of the most basic determinants of financial strength is the availability of sufficient cash or assets that will convert to cash in the normal course of business to meet all obligations as they come due. The ratio incorporates several conditions that are significant to its usefulness.

First, only expendable assets are counted. Investments in land, buildings, and equipment, while representing assets of the association, cannot be counted in this ratio because these assets will not produce cash unless sold, which is not normally anticipated since these assets are assumed to be needed to execute current programs. Thus, the ratio expresses the relationship between expendable assets and all liabilities.

A ratio of 1:1 or greater indicates that, as of the balance sheet date, the association had sufficient liquid assets to satisfy all related liabilities. A ratio of less than 1:1 means that there would not be sufficient liquid assets available to satisfy all debt as of the reporting date.

Ratio of Liabilities to Fund Balance This ratio is used in assessing the debt exposure represented on the balance sheet specifically as it relates to the fund balance of the association. It is expressed as:

$$\frac{\text{Total Liabilities}}{\text{Total Fund Balance}}$$

The lower the percentage, or ratio, the less risky from a lender's point of view and the lower the debt exposure from the association's point of view. As with all balance sheet ratios, this ratio is best used when comparing against your association's past year's performance to identify trends against industry averages.

Ratio of Expendable Fund Balance to Total Expenses This ratio describes the association's ability to fund program and other expenses from expendable fund balances should no additional operating revenues be available. This ratio is expressed as follows:

$$\frac{\text{Expendable Fund Balance}}{\text{Total Expenses}}$$

The numerator, Expendable Fund Balance, is defined as fund balance less net fixed assets and represents expendable funds of the association. It was calculated as: (Unappropriated Fund Balance) − (Furniture + Buildings + Land − Accumulated Depreciation). The denominator, Total Expenses, is composed of all current program and support expenses.

This ratio is an important measure of the financial resources of the association relative to the size of the operation. It seems reasonable to expect expendable funds to increase, at least in proportion to the growth of operating expenditures. If they do not, the same dollar amount of expendable funds will obviously provide less margin of protection against adversity as the association grows. Such a negative trend over time indicates a weakening financial condition.

The Ratio of Expendable Funds to Total Expenses serves another purpose: It acts as a check on the Ratio of Expendable Assets to Total Liabilities. Small amounts of expendable assets (or worse, the absence of such assets) signal a weak financial condition. A comparison of such assets to inconsequential liabilities would not necessarily produce a valid measure of liquidity. In some instances, significant liabilities do not exist. Obviously, in these cases the Ratio of Expendable Assets to Liabilities would not be useful. The Ratio of Expendable Fund Balance to Total Expenses would be a much more valid measure of financial strength.

*Definitions are adapted from "Ratio Analysis in Trade and Professional Associations" by Peat, Marwick, Main & Co., July 1985.

No absolute value that would indicate that an association is clearly financially healthy has been identified for this ratio. Experience suggests, however, that a ratio of 0.3:1 or better would be required to significantly reinforce the Ratio of Expendable Funds to Liabilities.

The trend in this ratio is most important. Expendable fund balance should increase at least in proportion to the rate of growth of operations. If it does not, the same dollar amount of expendable funds will provide less margin for adversity as the association grows.

Ratio of Nonexpendable Funds to Total Expenses This ratio describes the size of an association's nonexpendable funds relative to its current level of operations. The ratio is expressed as follows:

$$\frac{\text{Nonexpendable Fund Balances}}{\text{Total Expenses}}$$

The numerator, Nonexpendable Funds, is composed of any endowment funds at the end of the fiscal year, as reported on the balance sheet. It is identified as "Special Purpose Reserves" on the balance sheet table. The denominator, Total Expenses, is composed of all current fund expenses.

The Ratio of Nonexpendable Funds to Total Expenses is important because it provides a measure of nonexpendable funds that in themselves are not usable for operating and plant purposes. Although the principal of nonexpendable funds must remain intact, it can still act as a significant source of financing for operating and plant requirements. For example, endowment funds produce income and capital gains, which may be used for operating and plant purposes. Thus nonexpendable funds have both current and long-term implications for the future of the association.

Again, there is at present no reliable index to indicate how large nonexpendable funds should be. Certainly, many associations today are concerned about the size of these funds relative to the operating size of the association. It is clear that the higher the value of this ratio, the more favorable the association's financial condition. A declining trend in this ratio probably signals a weakening financial condition, though such a conclusion requires confirmation from the other ratios presented.

Ratio of Receivable Turnover A viable business maintains a proper balance between sales and the investment it has made in various asset accounts. Activity ratios measure how effectively the association is utilizing the resources it commands. One activity ratio is the Ratio of Receivables Turnover:

$$\frac{\text{Net Annual Sales}}{\text{Trade Accounts Receivable}}$$

The numerator, Net Annual Sales, includes income from education programs, conventions, expositions, certification, periodicals, nonperiodicals, sales of other products, and other income from the income table.

This ratio expresses the relationship of the volume of business to the outstanding receivables. The higher the receivable turnover, the more liquid are current assets. This means that the association quickly receives money due to it. Creditors like the liquidity, and businesses like to keep capital circulating rather than maintaining in receivables.

The figure on the table reflects the number of times receivables turn over in an accounting period, usually a fiscal year.

Ratio of Average Collection Period Another activity ratio is the Ratio of Average Collection Period (ACP):

$$\frac{360}{\text{Receivables Turnover Ratio}}$$

The ACP ratio has been called the Days' Sales Ratio. The 360 reflects the approximate number of days in a year. This figure gives the average time in days that sales are being financed. Longer collection periods often indicate lack of control over the accounts receivable and possible delinquent or uncollectable accounts.

The figure on the table is expressed as the average number of days it takes to collect receivables.

HOW TO USE THE RESULTS

The results of this survey can be used for comparative analysis against your own financial activities and as a planning tool. A column has been provided on each schedule to enter the results of your association's financial percentages. This can be used to compare your association with a similar participating group.

Please note that it is important to compare the average, median, and quartiles for each item so that you can determine the similarity or diversity among responses. If the median and average are the same or very close, then there is a high degree of similarity among responses. For instance, in the present study there is a significant difference between the median staff size (12.0) and the average staff size (30.1) for all types of associations because some of the participants reported a very large staff while at least 50 percent had staffs of 12 or fewer. In cases where there is a significant difference between the average and median, the median statistic is more accurate because it will not be skewed by an unusually high or low response. A median of 0.0 percent is reported for many items. This indicates that at least half of the participants have no activity in that area.

One of the most valuable uses that can be made of this *Association Operating Ratio Report* is to identify areas where your association differs from the range of common experience and then to determine why it differs. You should try to understand any significant differences between your association and the reported statistics for a comparable group of associations. In many cases, there may be a valid reason for the difference, since associations do not have the same priorities for programs and activities and receive income from varying sources.

Highlights and Trends

The results of this survey reflect the dynamic nature of associations. Sources of income and expenditures are varied as organizations become less dependent on dues and begin to expand their other activities. Table B shows the top five income and expense categories for all types and sizes of associations.

Table B. Key Income and Expenses

	Average (in percentages)	Median (in percentages)
Income		
Dues—Regular	42.0%	38.4%
Conventions	11.1	6.0
Education programs	6.8	1.5
Expositions	4.5	0.0
Investment income	4.2	3.0
Expenses by Object		
Personnel (salaries, benefits, commissions)	35.7	32.5
Meeting expenses	10.2	5.4
Printing	6.2	3.8
Travel expenses	4.5	3.5
Occupancy	4.3	3.7
Expenses by Function		
Executive and administrative	30.5	26.8
Conventions and expositions	11.8	9.0
Periodical publications	8.1	4.5
Education programs	7.1	2.7
Membership promotion	4.4	2.1

INCOME

Regular member dues are the primary source of income for most associations. The similarity of the average (42.0 percent) and the median percentage (38.4 percent) of income from regular member dues are an indication of the homogeneous nature of this category among participating associations. There is no other category that represents a median percent of income greater than 6 percent.

Dues income varies by membership type and association size. Associations with companies as members receive an average of 53.5 percent of total income from all dues sources (regular, associate, and other), compared to 43.6 percent in individual membership organizations. Smaller associations receive a greater portion of income from dues. Associations with a total income of less than $250,000 receive an average of 52.5 percent of income from dues, while associations with more than $5 million in income report an average of 36.5 percent of income from dues.

Even though dues are the primary source of income, the survey substantiates the trend among associations to decrease their dependence on dues revenue and expand their nondues income sources. The average percent of dues as an income source decreased by 6 percent since 1980 and by 10 percent since 1977. In turn, revenues from nondues income have increased significantly. For example, combined income from conventions and expositions accounts for over 15 percent of total revenue, an increase from 11 percent in 1977.

Nondues activities differ for associations of varying sizes, types, and scopes. For example, education programs account for 8.9 percent of total income in individual membership organizations, while associations with corporate members receive an average of 4.6 percent of total income from education activities.

International and national associations depend more on conventions for income than state and local organizations. International associations report an average of 15.8 percent of total income from conventions; national associations, 12.9 percent; regional associations, 12.6 percent; state associations, 7.8 percent; and local associations, 3.8 percent.

EXPENSES BY OBJECT

Expenses by object illustrate traditional line items of expenditure. Average personnel expenses (salaries, commissions, and fringe benefits) have remained constant at about 35 percent since 1980. Median reported expenses for personnel have decreased in the past 12 years by 3 percent despite the fact that average staff size increased by 58 percent.

Employee fringe benefits account for 6 percent of income spent on personnel expenses. Communications expenses, including printing and postage, consume approximately 11 percent of association income.

Local associations spend a greater portion of income on salaries (36.2 percent) than do international (25.9 percent). Income spent on salaries also varies by membership type—32.6 percent in corporate membership associations compared to 26.9 percent in individual membership organizations—and by budget size—38.9 percent in associations with incomes of less than $250,000 compared to 26.6 percent in associations with more than $2.5 million in income.

Smaller associations spend a greater portion of income on insurance. Associations with incomes of less than $250,000 spend 2.0 percent of income on insurance compared with 0.8 percent in associations with income greater than $5 million.

Changes made to the eighth edition include combining the lines for office equipment and supplies and defining new categories for staff commission, depreciation/amortization, and meeting expenses. In addition, federal and state taxes were defined as separate line items. These changes resulted in reducing the percent of income reported under "other expense" from 21.8 percent in 1985–86 to 13.8 percent in 1988.

EXPENSES BY FUNCTION

Expenses by function are determined by allocating the expenses by object to the program or activity for which they occur. Executive and administrative activities account for the largest functional expenditure—approximately 31 percent for all associations. Combined with volunteers and governance (3 percent), the total is 34 percent, up 2 percent since 1980. While more associations are using functional accounting, according to response trends to this section of the study, it appears that many are still allocating only a part of overhead to specific programs. The majority of overhead expenses are still reported in the executive and administrative areas.

Two programs, education and periodicals, are costing associations more than the income they are producing. Some associations may feel that the importance of these programs in meeting the needs of members mitigates the need for self-sufficiency. Another factor is that some associations include subscription fees in member dues. Fortunately, other income sources including conventions/expositions, investment, and dues are providing enough revenue to cover total expenses. Median percentages for each functional expenditure are typically lower than the average percentages. This indicates a diversification among the types of programs offered by associations.

For example, the top four areas of expense in corporate membership associations are conventions and expositions (13.8 percent), government affairs (6.3 percent), public affairs (5.4 percent), and education programs (5.4 percent). In individual membership organizations, the top four areas of expense are periodical publications (10.9 percent), conventions and expositions (10.4 percent), education programs (8.8 percent), and membership promotion (4.9 percent).

NUMBER OF PERSONS ON STAFF

The associations participating represent approximately 21,000 exempt and nonexempt staff positions, an average of 30 employees per association. The median staff size—the point at which half of the responses were below and half were above—was 12, indicating participation from associations with large as well as small staffs. The present edition of the survey includes part-time staff positions which account for just over 10 percent of the total staff positions represented. Tables C and D illustrate staff size distribution and total number of staff by classification and geographic scope.

Table C. Total Staff Size

Staff Size	Number of Respondents	Percent of Total
0–1	28	3.9%
2	51	7.1
3	54	7.5
4	34	4.7
5	48	6.7
6	28	3.9
7	38	5.3
8–10	68	9.5
11–15	70	9.8
16–20	61	8.5
21–25	54	7.5
26–50	87	12.1
51–75	34	4.7
More than 75	62	8.7
TOTAL	717	100.0

Two-thirds of the participants (66.8 percent) have less than three full-time staff dedicated solely to financial operations. Almost 12 percent have 6 or more full-time financial staff.

BALANCE SHEET

For the first time, information on assets and liabilities of associations is covered in this study. According to the survey responses, easy access to investments is more important to smaller associations. Associations with incomes between $250,000 and $499,999 maintain a median of 73.3 percent of total assets in cash and cash investments compared to a median of 19.6 percent for associations with incomes exceeding $5 million.

Larger associations are more apt to purchase office space, furniture, and equipment. For example, associations with more than $5 million in income have 13.5 percent of total assets invested in furniture and buildings, compared to 7.7 percent in associations with incomes between $250,000 and $499,999.

Both large and small associations seem to carry no significant long-term debt obligations. Small associations ($250,000–$499,999) reported an average of 2.5 percent of total assets in long-term debt, while larger associations (more than $5 million) indicated 4.8 percent of total assets in long-term debt. This supports the conclusion that associations may buy long-term assets and finance expansion with cash reserves instead of by borrowing funds. As tax-exempt organizations, associations receive no tax benefits from borrowed funds.

Table D. Type of Staff by Geographic Scope

Total Staff	International	National	Regional	State	Local	Total
Full-time exempt	3,208	3,293	181	1,962	616	9,260
Full-time nonexempt	3,377	3,521	181	1,744	731	9,554
Part-time	585	563	53	356	562	2,119
TOTAL	7,170	7,377	415	4,062	1,909	20,933

TRENDS 1972–1988

Significant trends can be identified by comparing prior editions of the *Association Operating Ratio Report*. Tables E–H compare selected statistics from past reports to this year's report. It should be noted that different groups of respondents are represented in each report. Therefore, only general trends can be interpreted from these comparisons.

Table F (on the next page) displays the changes in the income of respondents. In 1976, two-thirds (67 percent) of participants reported total income of less than $500,000. In 1988, only 30 percent of participants were in this category. Half (52 percent) of the 1988 participants reported income in excess of $1 million, and 13 percent reported more than $5 million in income.

AFFILIATED FUNCTIONS

The survey included questions on various services, activities, and affiliated organizations. Table G (on the next page) shows the percentage of associations reporting involvement in specific affiliated programs or activities. The percentages are based on the total number of respondents to each question. These statistics indicate a further diversification of association interests and services to members.

Table E. Summary of Trends 1972–1988

	1972	1977	1980	1985	1988
Number of Assns. Reporting Usable Data	1,000	1,006	894	609	708
Income Statistics					
Total Income Reported	$527 (mil.)	$780 (mil.)	$1,048 (bil.)	$1,432 (bil.)	$2,103 (bil.)
Average Income	$527 (thous.)	$838 (thous.)	$1,203 (mil.)	$2,378 (mil.)	$2,970* (mil.)
Average Dues Income as Percent of Income	n/a	57%	53%	48%	47%
Median Dues Income as Percent of Income	n/a	53%	49%	41%	38%
Expense Statistics					
Average Personnel Expense as Percent of Income	38%	39%	36%	35%	35%
Median Personnel Expense as Percent of Income	n/a	38%	34%	34%	32%
Personnel Statistics					
Total Staff Reported by Participants	16,495	18,947	16,523	16,486	20,933
Average Staff Size	17	19	19	27	30
Median Staff Size	n/a	6.5	7.0	10.0	12.0
Average Personnel Costs	$12,012	$17,453	$19,376	$27,541	$33,218
Median Personnel Costs	n/a	$15,750	$18,750	$26,874	$30,177

ACCOUNTING METHODS/YEAR/ RESERVES

A strong interest in and working knowledge and use of functional accounting are demonstrated by the response trends. Over 83 percent of the participants responded based on functional accounting systems as compared to 76 percent in the previous study. Almost two-thirds of associations use the accrual method, while another 29 percent use a combination of cash and accrual methods (Table H).

Table G. Affiliated Functions

Activity	Use of Affiliated Organizations 1977	1980	1985	1988
	(in percentages)			
Retirement Trust	50.5%	30.5%	17.9%	9.6%
Insurance Trust	39.0	30.6	22.0	16.6
Political Action Committee	31.5	30.0	35.6	33.1
Charitable Foundation	20.8	20.0	28.1	29.6
Taxable Affiliate or Subsidiary	13.8	15.4	13.0	15.2

Table F. Income of Respondents 1976–1988

	1976		1980		1985		1988	
	#	%	#	%	#	%	#	%
Income Group								
Less than $250,000	449	47.9%	299	34.2%	92	15.3%	100	14.1%
$250,000–$499,999	178	19.0	185	21.2	105	17.4	115	16.2
$500,000–$999,999	138	14.7	156	17.9	133	22.1	126	17.8
More than $999,999	171	18.3	231	26.7	-----		-----	
$1,000,000–$2,499,999*					143	23.8	168	23.7
$2,500,000–$4,999,999*					68	11.3	104	14.7
More than $4,999,999*					61	10.1	96	13.5
TOTAL	936	100.0	871	100.0	602	100.0	709	100.0

*In 1976 and 1980, respondents were not classified by these budget categories.

Table H. Accounting Method

Method	1977 *No.*	1977 *Percent*	1980 *No.*	1980 *Percent*	1985 *No.*	1985 *Percent*	1988 *No.*	1988 *Percent*
Cash	371	38.1%	235	27.8%	143	23.5%	70	9.8%
Accrual	347	35.6	345	40.9	288	47.3	442	61.6
Combination Cash and Accrual	256	26.3	263	31.3	178	29.2	205	28.6
Total	974	100.0	843	100.0	609	100.0	717	100.0

The accounting year varies among associations. Half of those reporting were on a calendar year basis. Associations using a different fiscal year generally end the year in June (22.5 percent) (Table I).

The amount of the reserve fund was equal to 45.7 percent of the average association's annual operating expenses (Table J). *Reserve* was defined as liquid reserves, including cash and ready assets. A more inclusive indication of the net worth of the association can be determined by the fund balance reported on the balance sheet. Fund balance represents long- and short-term assets as well as factoring in debts and liabilities. The average fund balance for all sizes and types of associations is 62 percent of total assets.

Table I. Fiscal Accounting Year

Year Ending	Number	Percent
January	6	0.8
February	4	0.6
March	30	4.2
April	22	3.1
May	30	4.2
June	161	22.5
July	16	2.2
August	25	3.5
September	40	5.6
October	13	1.8
November	13	1.8
December	355	49.7
Total	**715**	**100.0**

Table J. Liquid Reserves and Fund Balances

	Number	Average
1. Liquid reserve carried by association as a percent of annual operating expenses	713	45.7%
2. Average dollar amount of current liquid reserves	712	$1,158,314
3. Fund balance as a percent of total assets	712	62.1%
4. Average dollar amount of fund balance	712	$1,741,846

Geographical Scope: All
Membership Type: All
Budget Group: All

TABLE 1

INCOME: 708 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	42.0%	38.4%	21.6%	60.7%	$ 673,966,294	
Dues—Associate	3.1%	0.0%	0.0%	2.7%	32,610,552	
Dues—Other	1.9%	0.0%	0.0%	0.6%	44,532,976	
Education Programs	6.8%	1.5%	0.0%	8.2%	148,599,988	
Conventions	11.1%	6.0%	0.0%	16.3%	161,096,748	
Expositions	4.5%	0.0%	0.0%	1.1%	110,652,829	
Cert/Accred/Standardization	1.4%	0.0%	0.0%	0.0%	52,343,104	
Periodical—Advertising	3.7%	0.4%	0.0%	4.9%	98,368,571	
Periodical—Subscriptions	2.0%	0.0%	0.0%	0.4%	71,712,088	
Periodical—Other	0.7%	0.0%	0.0%	0.0%	23,302,978	
Nonperiodical Publications	2.1%	0.0%	0.0%	1.4%	64,373,316	
Sales of Other Products	2.3%	0.0%	0.0%	1.1%	100,157,696	
Group Insurance—Royalties	0.4%	0.0%	0.0%	0.0%	5,046,964	
Group Insurance—Administration	0.9%	0.0%	0.0%	0.0%	22,003,295	
Group Insurance—Other	0.5%	0.0%	0.0%	0.0%	10,005,693	
Other Royalties	0.5%	0.0%	0.0%	0.0%	11,899,661	
Grants & Contracts	3.3%	0.0%	0.0%	0.0%	79,521,302	
Investments	4.2%	3.0%	1.5%	5.1%	86,419,360	
Subsidiary Income	0.3%	0.0%	0.0%	0.0%	9,756,344	
Mgmt/Admin/Svc Fees	2.3%	0.0%	0.0%	0.5%	86,838,224	
Other Income	6.0%	5.0%	0.6%	0.3%	209,413,128	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 2,102,571,528	

EXPENSE BY OBJECT: 700 Respondents

Personnel—Salaries	29.5%	27.1%	20.9%	35.7%	$ 545,166,068	
Commissions	0.5%	0.0%	0.0%	0.0%	15,357,352	
Personnel Taxes and Benefits	5.7%	5.4%	3.5%	7.3%	114,876,232	
Travel Expenses	4.5%	3.5%	1.7%	5.9%	94,668,952	
Occupancy	4.3%	3.7%	2.0%	5.8%	87,149,684	
Communications	1.9%	1.2%	0.7%	2.1%	35,881,034	
Depreciation/Amortization	2.0%	1.4%	0.0%	2.8%	46,667,860	
Postage & Freight	2.8%	2.2%	1.4%	3.5%	63,547,846	
Printing	6.2%	3.8%	1.4%	8.7%	125,962,387	
Computers & Data Processing	1.1%	0.5%	0.0%	1.4%	30,080,737	
Office Equipment & Supplies	2.7%	2.0%	1.1%	3.4%	50,850,521	
Meeting Expenses	10.2%	5.4%	1.5%	14.6%	139,965,797	
Audit & Tax Fees	0.7%	0.5%	0.3%	0.9%	6,928,435	
Outside Legal Fees	1.7%	0.5%	0.0%	1.7%	23,532,003	
Other Consulting Fees	3.1%	0.8%	0.0%	3.6%	63,490,895	
Cost of Sales	3.3%	0.0%	0.0%	2.0%	146,560,868	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	3,368,044	
State & Local Taxes	0.2%	0.0%	0.0%	0.2%	3,633,243	
Insurance	1.1%	0.7%	0.4%	1.2%	15,781,963	
Other Expenses	13.8%	8.6%	2.7%	20.7%	366,876,002	
Total Expenses	95.5%	95.7%	88.3%	100.4%	$ 1,980,345,925	

EXPENSE BY FUNCTION: 592 Respondents

Executive & Administrative	30.5%	26.8%	15.4%	41.0%	$ 366,765,882	
Volunteers & Governance	3.4%	1.4%	0.0%	4.9%	55,773,859	
Membership Promotion	4.4%	2.1%	0.1%	5.6%	90,685,342	
Public Relations	3.9%	0.9%	0.0%	4.1%	117,862,288	
Government Affairs	4.5%	0.9%	0.0%	5.5%	70,507,425	
Periodical Publications	8.1%	4.5%	0.4%	11.7%	177,289,072	
Nonperiodical Publications	2.5%	0.0%	0.0%	2.8%	65,428,870	
Conventions/Expositions	11.8%	9.0%	1.5%	18.1%	169,198,071	
Education Programs	7.1%	2.7%	0.0%	8.7%	154,765,547	
Cert/Accred/Standardization	1.8%	0.0%	0.0%	0.0%	50,795,969	
Group Insurance Programs	1.1%	0.0%	0.0%	0.0%	28,087,621	
Other Programs & Services	15.7%	6.7%	0.9%	21.1%	481,617,265	
Total Expenses	94.8%	95.8%	88.5%	100.1%	$ 1,828,777,211	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	13.3	5.0	2.0	13.0	
Full-Time Nonexempt	13.9	4.0	1.0	12.0	
Part Time	3.0	1.0	0.0	2.0	
Total Staff	30.2	12.0	5.0	28.0	
Cost Per Staff Member	$30,588	$29,990	$23,060	$36,414	

TABLE 1A

Geographical Scope: All
Membership Type: All
Budget Group: All

BALANCE SHEET: 712 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
ASSETS						
Current Assets						
Cash	46.7%	44.1%	17.7%	74.4%	$ 576,556,146	
Marketable Securities	11.6%	0.0%	0.0%	12.2%	388,537,226	
Accounts Receivable	7.7%	3.2%	0.7%	9.8%	182,349,784	
Inventory	1.7%	0.0%	0.0%	1.2%	52,671,397	
Prepaid Expenses	2.3%	1.1%	0.1%	2.8%	41,033,011	
Other Assets	1.5%	0.0%	0.0%	0.5%	40,401,348	
Total Current Assets	71.5%	81.4%	50.9%	93.8%	$ 1,281,548,912	
Noncurrent Assets						
Marketable Securities	5.3%	0.0%	0.0%	0.0%	$ 267,827,687	
Invest. in Subsidiary	1.5%	0.0%	0.0%	0.0%	50,823,260	
Other	3.5%	0.0%	0.0%	2.3%	87,603,268	
Net Fixed Assets	15.3%	9.0%	2.7%	23.3%	347,712,576	
Land	2.9%	0.0%	0.0%	2.1%	89,793,867	
Total Noncurrent Assets	28.5%	18.5%	6.2%	49.1%	$ 843,760,658	
Total Assets	100.0%	100.0%	100.0%	100.0%	$ 2,125,309,570	
LIABILITIES & FUND BALANCE						
Current Liabilities						
Accounts Payable	7.7%	3.5%	0.9%	9.2%	$ 202,148,058	
Current Portion Long-Term Debt	0.9%	0.0%	0.0%	0.0%	18,775,500	
Deferred Income	16.3%	8.7%	0.0%	26.7%	354,421,203	
Accrued Liabilities	3.0%	0.1%	0.0%	2.8%	82,959,982	
Other	3.0%	0.0%	0.0%	1.2%	76,901,362	
Total Current Liabilities	30.9%	27.2%	9.5%	46.9%	$ 735,206,105	
Noncurrent Liabilities						
Long-Term Debt	4.6%	0.0%	0.0%	1.2%	$ 105,394,236	
Accrued Liabilities	1.0%	0.0%	0.0%	0.0%	15,627,670	
Other	1.4%	0.0%	0.0%	0.0%	28,890,153	
Total Noncurrent Liabilities	7.0%	0.0%	0.0%	6.3%	$ 149,912,059	
Total Liabilities	37.9%	35.2%	13.9%	56.2%	$ 885,118,164	
Fund Balances						
Special Purpose Reserves	11.3%	0.0%	0.0%	13.2%	$ 304,142,414	
Unappropriated	50.8%	51.1%	28.5%	76.1%	936,048,992	
Total Fund Balance	62.1%	64.5%	43.8%	86.1%	$ 1,240,191,406	
Total Liabilities & Fund Balance	100.0%	100.0%	100.0%	100.0%	$ 2,125,309,570	
RATIO						
Expendable Assets to Total Liabilities	11.41	2.13	1.34	4.41		
Liabilities to Fund Balance	1.07	0.50	0.13	1.14		
Expendable Fund Balance to Total Expense	0.38	0.24	0.03	0.58		
Nonexpendable Funds to Total Expense	0.13	0.00	0.00	0.11		
Receivable Turnover	23.18	10.06	4.39	25.01		
Average Collection Period	67.54	35.15	14.38	81.55		

Geographical Scope: International and National
Membership Type: All
Budget Group: All

INCOME: 377 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	38.3%	34.0%	18.7%	53.5%	$ 450,430,122	
Dues—Associate	3.2%	0.0%	0.0%	2.7%	24,561,031	
Dues—Other	1.6%	0.0%	0.0%	0.8%	26,487,330	
Education Programs	5.2%	0.8%	0.0%	6.9%	91,783,359	
Conventions	14.6%	10.2%	0.0%	22.1%	142,236,376	
Expositions	5.6%	0.0%	0.0%	3.9%	100,078,030	
Cert/Accred/Standardization	2.3%	0.0%	0.0%	0.0%	49,747,192	
Periodical—Advertising	4.9%	0.9%	0.0%	6.6%	86,355,048	
Periodical—Subscriptions	3.4%	0.0%	0.0%	2.2%	69,478,207	
Periodical—Other	0.1%	0.0%	0.0%	0.0%	22,063,743	
Nonperiodical Publications	3.4%	0.5%	0.0%	3.8%	60,660,030	
Sales of Other Products	2.0%	0.0%	0.0%	1.4%	83,539,222	
Group Insurance—Royalties	0.3%	0.0%	0.0%	0.0%	3,016,613	
Group Insurance—Administration	0.2%	0.0%	0.0%	0.0%	2,334,815	
Group Insurance—Other	0.3%	0.0%	0.0%	0.0%	7,895,696	
Other Royalties	0.4%	0.0%	0.0%	0.0%	10,201,928	
Grants & Contracts	3.9%	0.0%	0.0%	0.5%	36,283,869	
Investments	4.0%	3.0%	1.4%	5.1%	60,301,703	
Subsidiary Income	0.2%	0.0%	0.0%	0.0%	5,947,250	
Mgmt/Admin/Svc Fees	1.2%	0.0%	0.0%	0.1%	73,343,767	
Other Income	4.9%	1.3%	0.2%	4.0%	152,616,295	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 1,559,361,626	

EXPENSE BY OBJECT: 371 Respondents

Personnel—Salaries	27.2%	25.6%	20.5%	32.3%	$ 381,869,758	
Commissions	0.5%	0.0%	0.0%	0.0%	11,049,334	
Personnel Taxes and Benefits	5.5%	5.2%	3.4%	6.9%	80,031,630	
Travel Expenses	5.1%	4.0%	2.0%	6.6%	73,915,667	
Occupancy	4.1%	3.7%	2.0%	5.7%	64,541,805	
Communications	2.0%	1.2%	0.7%	1.8%	26,754,511	
Depreciation/Amortization	1.7%	1.5%	0.4%	2.5%	32,741,898	
Postage & Freight	3.3%	2.8%	1.7%	4.3%	52,518,997	
Printing	7.8%	5.8%	2.1%	11.6%	106,159,926	
Computers & Data Processing	1.0%	0.5%	0.0%	1.4%	23,147,688	
Office Equipment & Supplies	2.5%	1.9%	1.1%	3.1%	31,865,225	
Meeting Expenses	10.7%	6.6%	1.8%	16.8%	110,323,747	
Audit & Tax Fees	0.7%	0.4%	0.2%	0.8%	4,614,590	
Outside Legal Fees	1.7%	0.5%	0.1%	1.7%	17,147,254	
Other Consulting Fees	3.4%	1.2%	0.0%	4.0%	47,158,491	
Cost of Sales	3.4%	0.0%	0.0%	3.0%	117,961,029	
Federal Income Tax	0.1%	0.0%	0.0%	0.0%	2,134,788	
State & Local Taxes	0.2%	0.0%	0.0%	0.1%	2,479,005	
Insurance	0.9%	0.6%	0.4%	1.0%	11,634,847	
Other Expenses	13.3%	8.2%	2.7%	18.5%	267,608,449	
Total Expenses	95.1%	96.1%	89.7%	100.2%	$ 1,465,658,639	

EXPENSE BY FUNCTION: 329 Respondents

Executive & Administrative	27.7%	24.6%	14.3%	37.0%	$ 270,540,103	
Volunteers & Governance	3.4%	1.9%	0.0%	5.1%	41,109,735	
Membership Promotion	4.5%	2.7%	0.5%	6.1%	74,038,960	
Public Relations	3.9%	0.8%	0.0%	3.9%	102,089,848	
Government Affairs	3.3%	0.1%	0.0%	3.7%	51,137,338	
Periodical Publications	11.0%	7.9%	1.2%	16.6%	157,116,765	
Nonperiodical Publications	3.4%	1.2%	0.0%	4.3%	59,179,153	
Conventions/Expositions	14.5%	12.3%	3.7%	21.6%	148,174,776	
Education Programs	5.9%	2.8%	0.0%	8.5%	101,945,180	
Cert/Accred/Standardization	2.6%	0.0%	0.0%	0.6%	43,857,481	
Group Insurance Programs	0.4%	0.0%	0.0%	0.0%	22,109,425	
Other Programs & Services	13.5%	6.4%	1.0%	17.3%	322,145,323	
Total Expenses	94.1%	96.0%	89.9%	100.1%	$ 1,393,444,087	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	17.6	7.0	2.0	20.0	
Full-Time Nonexempt	19.1	6.0	1.0	17.0	
Part Time	3.1	1.0	0.0	3.0	
Total Staff	39.8	17.0	7.0	38.0	
Cost Per Staff Member	$32,308	$31,756	$24,419	$37,949	

TABLE 2A

Geographical Scope: International and National
Membership Type: All
Budget Group: All

BALANCE SHEET: 379 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
ASSETS						
Current Assets						
Cash	43.7%	38.0%	13.7%	71.6%	$ 367,812,565	
Marketable Securities	13.8%	0.0%	0.0%	20.1%	317,168,180	
Accounts Receivable	8.3%	4.1%	1.1%	10.4%	127,152,716	
Inventory	2.5%	0.0%	0.0%	2.5%	49,498,838	
Prepaid Expenses	2.9%	1.5%	0.4%	3.6%	32,856,367	
Other Assets	1.6%	0.0%	0.0%	0.7%	33,883,709	
Total Current Assets	72.8%	83.6%	51.5%	94.7%	$ 928,372,375	
Noncurrent Assets						
Marketable Securities	7.2%	0.0%	0.0%	0.0%	$ 239,488,041	
Invest. in Subsidiary	1.4%	0.0%	0.0%	0.0%	37,576,008	
Other	3.0%	0.0%	0.0%	1.6%	63,657,837	
Net Fixed Assets	13.6%	7.5%	2.6%	19.2%	249,813,808	
Land	2.0%	0.0%	0.0%	0.8%	43,462,026	
Total Noncurrent Assets	27.2%	16.4%	5.2%	48.2%	$ 633,997,720	
Total Assets	100.0%	100.0%	100.0%	100.0%	$ 1,562,370,095	
LIABILITIES & FUND BALANCE						
Current Liabilities						
Accounts Payable	8.4%	4.5%	1.5%	10.2%	$ 132,343,508	
Current Portion Long-Term Debt	1.0%	0.0%	0.0%	0.0%	14,625,732	
Deferred Income	20.3%	15.3%	1.5%	31.7%	274,761,885	
Accrued Liabilities	3.0%	0.1%	0.0%	2.9%	56,621,946	
Other	2.2%	0.0%	0.0%	1.0%	48,853,964	
Total Current Liabilities	34.9%	32.0%	15.1%	50.4%	$ 527,207,035	
Noncurrent Liabilities						
Long-Term Debt	3.9%	0.0%	0.0%	0.4%	$ 70,724,204	
Accrued Liabilities	1.4%	0.0%	0.0%	0.0%	13,163,214	
Other	1.6%	0.0%	0.0%	0.0%	23,258,592	
Total Noncurrent Liabilities	6.9%	0.0%	0.0%	5.1%	$ 107,146,010	
Total Liabilities	41.8%	39.9%	20.0%	58.5%	$ 634,353,045	
Fund Balances						
Special Purpose Reserves	11.0%	0.0%	0.0%	13.1%	$ 228,245,742	
Unappropriated	47.2%	47.9%	25.8%	71.7%	699,771,308	
Total Fund Balance	58.2%	60.1%	41.3%	80.0%	$ 928,017,050	
Total Liabilities & Fund Balance	100.0%	100.0%	100.0%	100.0%	$ 1,562,370,095	
RATIO						
Expendable Assets to Total Liabilities	8.33	2.12	1.35	3.79		
Liabilities to Fund Balance	0.66	0.56	0.20	1.19		
Expendable Fund Balance to Total Expense	0.37	0.24	0.03	0.55		
Nonexpendable Funds to Total Expense	0.12	0.00	0.00	0.13		
Receivable Turnover	20.11	10.82	5.45	20.73		
Average Collection Period	57.22	33.28	15.53	59.10		

Geographical Scope: International
Membership Type: All
Budget Group: All

INCOME: 207 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	36.0%	31.0%	18.7%	48.5%	$ 189,019,044	
Dues—Associate	2.9%	0.0%	0.0%	2.5%	13,160,834	
Dues—Other	1.2%	0.0%	0.0%	0.8%	8,361,223	
Education Programs	6.2%	1.6%	0.0%	8.4%	45,621,816	
Conventions	15.8%	11.7%	0.4%	24.0%	90,097,167	
Expositions	5.5%	0.0%	0.0%	5.5%	53,843,620	
Cert/Accred/Standardization	1.8%	0.0%	0.0%	0.0%	15,537,353	
Periodical—Advertising	5.3%	2.1%	0.0%	8.3%	50,872,684	
Periodical—Subscriptions	4.3%	0.2%	0.0%	4.3%	44,201,708	
Periodical—Other	1.4%	0.0%	0.0%	0.1%	12,514,544	
Nonperiodical Publications	3.9%	0.5%	0.0%	4.0%	35,544,705	
Sales of Other Products	2.5%	0.0%	0.0%	1.7%	62,688,764	
Group Insurance—Royalties	0.3%	0.0%	0.0%	0.0%	1,693,023	
Group Insurance—Administration	0.2%	0.0%	0.0%	0.0%	782,111	
Group Insurance—Other	0.2%	0.0%	0.0%	0.0%	584,021	
Other Royalties	0.5%	0.0%	0.0%	0.0%	4,568,194	
Grants & Contracts	2.5%	0.0%	0.0%	0.3%	18,534,691	
Investments	4.0%	2.8%	1.1%	5.1%	32,031,334	
Subsidiary Income	−0.1%	0.0%	0.0%	0.0%	(1,489,542)	
Mgmt/Admin/Svc Fees	1.3%	0.0%	0.0%	0.2%	67,203,382	
Other Income	4.3%	1.4%	0.2%	4.0%	44,782,308	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 790,152,984	

EXPENSE BY OBJECT: 201 Respondents

Personnel—Salaries	25.9%	25.1%	20.0%	30.0%	$ 174,493,067	
Commissions	0.6%	0.0%	0.0%	0.0%	5,935,865	
Personnel Taxes and Benefits	5.4%	5.0%	3.3%	6.8%	38,341,991	
Travel Expenses	4.5%	3.6%	1.8%	6.1%	32,534,572	
Occupancy	3.7%	3.4%	1.8%	5.1%	26,081,713	
Communications	2.0%	1.1%	0.7%	1.8%	13,885,138	
Depreciation/Amortization	1.7%	1.5%	0.4%	2.4%	16,016,822	
Postage & Freight	3.5%	2.9%	1.9%	5.0%	28,457,681	
Printing	8.9%	7.1%	2.4%	12.9%	55,943,937	
Computers & Data Processing	0.9%	0.5%	0.0%	1.4%	8,606,255	
Office Equipment & Supplies	2.5%	1.8%	1.0%	3.2%	14,678,797	
Meeting Expenses	11.4%	8.0%	1.6%	18.3%	63,751,826	
Audit & Tax Fees	0.6%	0.4%	0.2%	0.8%	2,616,752	
Outside Legal Fees	1.2%	0.4%	0.1%	1.2%	5,126,177	
Other Consulting Fees	2.6%	1.0%	0.0%	3.1%	22,971,908	
Cost of Sales	4.1%	0.2%	0.0%	3.5%	79,408,913	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	1,279,746	
State & Local Taxes	0.2%	0.0%	0.0%	0.1%	1,088,556	
Insurance	0.9%	0.6%	0.3%	1.0%	5,079,803	
Other Expenses	13.5%	9.4%	2.7%	17.3%	134,090,627	
Total Expenses	94.2%	94.9%	88.3%	99.6%	$ 730,390,146	

EXPENSE BY FUNCTION: 185 Respondents

Executive & Administrative	27.0%	22.6%	13.6%	35.0%	$ 138,711,380	
Volunteers & Governance	3.3%	2.1%	0.0%	4.9%	19,124,065	
Membership Promotion	4.8%	3.0%	0.6%	6.4%	37,600,716	
Public Relations	3.4%	0.7%	0.0%	3.6%	54,215,563	
Government Affairs	2.1%	0.0%	0.0%	1.3%	14,386,787	
Periodical Publications	13.0%	9.6%	2.2%	18.8%	100,665,990	
Nonperiodical Publications	3.7%	1.7%	0.0%	4.8%	33,684,659	
Conventions/Expositions	16.2%	15.0%	6.3%	22.6%	87,086,822	
Education Programs	6.2%	3.2%	0.0%	8.6%	51,131,211	
Cert/Accred/Standardization	1.8%	0.0%	0.0%	0.2%	15,753,524	
Group Insurance Programs	0.1%	0.0%	0.0%	0.0%	572,673	
Other Programs & Services	12.5%	5.7%	1.0%	13.8%	153,605,056	
Total Expenses	94.1%	95.1%	88.5%	99.6%	$ 706,538,446	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	15.5	8.0	3.0	17.0	
Full-Time Nonexempt	16.9	6.0	1.0	19.0	
Part Time	2.8	1.0	0.0	3.0	
Total Staff	35.2	17.0	7.0	40.0	
Cost Per Staff Member	$31,575	$31,071	$24,028	$36,652	

TABLE 4

Geographical Scope: National
Membership Type: All
Budget Group: All

INCOME: 171 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	40.7%	39.3%	19.7%	55.1%	$ 261,411,078	
Dues—Associate	3.4%	0.0%	0.0%	2.6%	11,400,197	
Dues—Other	1.9%	0.0%	0.0%	0.8%	18,126,107	
Education Programs	3.7%	0.5%	0.0%	4.7%	46,161,543	
Conventions	12.9%	7.4%	0.0%	19.5%	52,139,209	
Expositions	5.6%	0.0%	0.0%	2.5%	46,234,410	
Cert/Accred/Standardization	2.8%	0.0%	0.0%	0.0%	34,209,839	
Periodical—Advertising	4.2%	0.0%	0.0%	4.7%	35,482,364	
Periodical—Subscriptions	2.1%	0.0%	0.0%	0.7%	25,276,499	
Periodical—Other	0.4%	0.0%	0.0%	0.0%	9,549,199	
Nonperiodical Publications	2.8%	0.4%	0.0%	3.0%	25,115,325	
Sales of Other Products	1.5%	0.0%	0.0%	1.0%	20,850,458	
Group Insurance—Royalties	0.2%	0.0%	0.0%	0.0%	1,323,590	
Group Insurance—Administration	0.3%	0.0%	0.0%	0.0%	1,552,704	
Group Insurance—Other	0.5%	0.0%	0.0%	0.0%	7,311,675	
Other Royalties	0.4%	0.0%	0.0%	0.0%	5,633,734	
Grants & Contracts	5.4%	0.0%	0.0%	0.7%	17,749,178	
Investments	4.1%	3.0%	1.5%	5.0%	28,270,369	
Subsidiary Income	0.6%	0.0%	0.0%	0.0%	7,436,792	
Mgmt/Admin/Svc Fees	1.2%	0.0%	0.0%	0.0%	6,140,385	
Other Income	5.3%	1.1%	0.1%	3.7%	107,833,987	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 769,208,642	

EXPENSE BY OBJECT: 171 Respondents

Personnel—Salaries	28.8%	26.7%	21.3%	35.7%	$ 207,376,691	
Commissions	0.4%	0.0%	0.0%	0.0%	5,113,469	
Personnel Taxes and Benefits	5.7%	5.5%	3.5%	6.9%	41,689,637	
Travel Expenses	5.8%	4.2%	2.3%	6.9%	41,381,095	
Occupancy	4.6%	4.1%	2.1%	6.4%	38,460,093	
Communications	1.9%	1.2%	0.7%	1.9%	12,869,373	
Depreciation/Amortization	1.7%	1.4%	0.3%	2.6%	16,725,076	
Postage & Freight	2.9%	2.5%	1.4%	3.8%	24,061,316	
Printing	6.6%	4.6%	1.7%	10.0%	50,215,989	
Computers & Data Processing	1.2%	0.6%	0.0%	1.5%	14,541,433	
Office Equipment & Supplies	2.5%	2.0%	1.3%	3.0%	17,186,428	
Meeting Expenses	9.8%	5.7%	2.1%	14.2%	46,571,921	
Audit & Tax Fees	0.7%	0.4%	0.2%	0.7%	1,997,838	
Outside Legal Fees	2.3%	0.7%	0.1%	2.4%	12,021,077	
Other Consulting Fees	4.3%	1.6%	0.1%	4.7%	24,186,583	
Cost of Sales	2.6%	0.0%	0.0%	2.1%	38,552,116	
Federal Income Tax	0.1%	0.0%	0.0%	0.0%	855,042	
State & Local Taxes	0.2%	0.0%	0.0%	0.2%	1,390,449	
Insurance	1.1%	0.6%	0.4%	1.0%	6,555,045	
Other Expenses	12.9%	6.8%	2.5%	19.3%	133,517,821	
Total Expenses	96.1%	97.4%	91.4%	101.2%	$ 735,268,493	

EXPENSE BY FUNCTION: 145 Respondents

Executive & Administrative	28.6%	26.4%	15.6%	38.2%	$ 131,828,722	
Volunteers & Governance	3.4%	1.7%	0.0%	5.4%	21,985,670	
Membership Promotion	4.0%	2.5%	0.3%	5.9%	36,438,244	
Public Relations	4.5%	0.9%	0.0%	4.7%	47,874,285	
Government Affairs	4.8%	1.6%	0.0%	6.2%	36,750,551	
Periodical Publications	8.5%	5.4%	0.1%	13.6%	56,450,775	
Nonperiodical Publications	3.1%	0.7%	0.0%	3.7%	25,494,494	
Conventions/Expositions	12.5%	9.1%	1.6%	18.0%	61,087,955	
Education Programs	5.6%	2.1%	0.0%	8.3%	50,813,969	
Cert/Accred/Standardization	3.7%	0.0%	0.0%	1.3%	28,103,957	
Group Insurance Programs	0.7%	0.0%	0.0%	0.0%	21,536,752	
Other Programs & Services	14.8%	7.7%	0.9%	21.6%	168,540,267	
Total Expenses	94.2%	97.4%	91.5%	101.2%	$ 686,905,641	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	20.2	7.0	2.0	20.0	
Full-Time Nonexempt	21.7	6.0	2.0	16.0	
Part Time	3.4	1.0	0.0	3.0	
Total Staff	45.3	16.0	6.0	37.0	
Cost Per Staff Member	$33,196	$32,599	$24,969	$40,715	

Geographical Scope: Regional, State, and Local
Membership Type: All
Budget Group: All

INCOME: 332 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	46.5%	47.8%	25.8%	66.8%	$ 223,767,111	
Dues—Associate	3.1%	0.0%	0.0%	2.7%	8,049,521	
Dues—Other	2.3%	0.0%	0.0%	0.3%	18,045,646	
Education Programs	8.8%	2.2%	0.0%	10.3%	56,816,629	
Conventions	7.3%	1.9%	0.0%	10.0%	18,860,372	
Expositions	3.3%	0.0%	0.0%	0.0%	10,574,799	
Cert/Accred/Standardization	0.5%	0.0%	0.0%	0.0%	2,600,412	
Periodical—Advertising	2.5%	0.1%	0.0%	3.1%	12,013,523	
Periodical—Subscriptions	0.5%	0.0%	0.0%	0.0%	2,233,881	
Periodical—Other	0.4%	0.0%	0.0%	0.0%	1,239,235	
Nonperiodical Publications	0.6%	0.0%	0.0%	0.0%	3,713,286	
Sales of Other Products	2.6%	0.0%	0.0%	0.7%	16,618,474	
Group Insurance—Royalties	0.6%	0.0%	0.0%	0.0%	2,030,351	
Group Insurance—Administration	1.6%	0.0%	0.0%	0.0%	19,668,480	
Group Insurance—Other	0.7%	0.0%	0.0%	0.0%	2,109,997	
Other Royalties	0.5%	0.0%	0.0%	0.0%	1,697,733	
Grants & Contracts	2.7%	0.0%	0.0%	0.0%	43,237,433	
Investments	4.4%	3.0%	1.6%	5.0%	26,120,628	
Subsidiary Income	0.3%	0.0%	0.0%	0.0%	3,809,094	
Mgmt/Admin/Svc Fees	3.4%	0.0%	0.0%	1.4%	13,494,457	
Other Income	7.4%	2.0%	0.1%	6.7%	56,828,321	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 543,529,383	

EXPENSE BY OBJECT: 329 Respondents

Personnel—Salaries	31.9%	29.7%	21.6%	38.3%	$ 165,296,311	
Commissions	0.6%	0.0%	0.0%	0.0%	4,308,018	
Personnel Taxes and Benefits	5.9%	5.6%	3.5%	7.6%	34,844,602	
Travel Expenses	3.8%	3.2%	1.5%	5.3%	20,753,286	
Occupancy	4.5%	3.8%	2.0%	6.0%	22,607,879	
Communications	1.9%	1.4%	0.7%	2.4%	9,126,524	
Depreciation/Amortization	2.5%	1.4%	0.0%	3.0%	13,925,962	
Postage & Freight	2.2%	1.9%	1.1%	2.8%	11,028,849	
Printing	4.3%	2.5%	1.0%	5.8%	19,802,461	
Computers & Data Processing	1.2%	0.5%	0.0%	1.3%	6,933,049	
Office Equipment & Supplies	2.9%	2.2%	1.1%	3.7%	18,985,297	
Meeting Expenses	9.5%	4.0%	1.2%	13.1%	29,642,051	
Audit & Tax Fees	0.8%	0.6%	0.3%	1.0%	2,313,845	
Outside Legal Fees	1.7%	0.5%	0.0%	1.8%	6,384,749	
Other Consulting Fees	2.8%	0.5%	0.0%	3.1%	16,332,404	
Cost of Sales	3.1%	0.0%	0.0%	0.7%	28,599,839	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	1,233,256	
State & Local Taxes	0.3%	0.0%	0.0%	0.2%	1,154,238	
Insurance	1.1%	0.7%	0.4%	1.4%	4,147,116	
Other Expenses	14.5%	9.6%	2.6%	23.0%	99,267,551	
Total Expenses	96.0%	95.4%	86.4%	100.5%	$ 514,687,287	

EXPENSE BY FUNCTION: 263 Respondents

Executive & Administrative	34.1%	31.4%	17.6%	44.2%	$ 97,125,145	
Volunteers & Governance	3.4%	1.1%	0.0%	4.0%	15,238,042	
Membership Promotion	4.2%	1.2%	0.0%	4.6%	16,842,990	
Public Relations	4.0%	1.2%	0.0%	4.4%	15,866,278	
Government Affairs	6.1%	2.4%	0.0%	8.0%	19,370,087	
Periodical Publications	4.5%	2.7%	0.1%	6.7%	20,459,740	
Nonperiodical Publications	1.2%	0.0%	0.0%	0.5%	6,249,717	
Conventions/Expositions	8.5%	4.4%	0.0%	12.7%	21,240,154	
Education Programs	8.5%	2.6%	0.0%	9.5%	53,124,315	
Cert/Accred/Standardization	0.8%	0.0%	0.0%	0.0%	6,938,488	
Group Insurance Programs	2.0%	0.0%	0.0%	0.3%	5,978,196	
Other Programs & Services	18.5%	7.6%	0.7%	27.6%	160,135,602	
Total Expenses	95.8%	95.6%	86.4%	100.2%	$ 438,568,754	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	8.4	4.0	1.0	9.0	
Full-Time Nonexempt	8.2	3.0	0.0	9.0	
Part Time	3.0	1.0	0.0	2.0	
Total Staff	19.6	8.0	4.0	19.0	
Cost Per Staff Member	$29,478	$27,710	$20,976	$34,819	

TABLE 5A

Geographical Scope: Regional, State, and Local
Membership Type: All
Budget Group: All

BALANCE SHEET: 333 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
ASSETS						
Current Assets						
Cash	50.2%	49.3%	23.1%	76.2%	$ 208,743,581	
Marketable Securities	9.1%	0.0%	0.0%	2.7%	71,369,046	
Accounts Receivable	7.1%	2.2%	0.2%	8.3%	55,197,068	
Inventory	0.8%	0.0%	0.0%	0.1%	3,172,559	
Prepaid Expenses	1.6%	0.7%	0.0%	2.1%	8,176,644	
Other Assets	1.3%	0.0%	0.0%	0.3%	6,517,639	
Total Current Assets	70.1%	77.0%	49.9%	92.1%	$ 353,176,537	
Noncurrent Assets						
Marketable Securities	3.1%	0.0%	0.0%	0.0%	$ 28,339,646	
Invest. in Subsidiary	1.6%	0.0%	0.0%	0.0%	13,247,252	
Other	4.1%	0.0%	0.0%	3.3%	23,945,431	
Net Fixed Assets	17.3%	11.9%	3.3%	26.1%	97,898,768	
Land	3.8%	0.0%	0.0%	3.6%	46,331,841	
Total Noncurrent Assets	29.9%	23.0%	7.9%	50.1%	$ 209,762,938	
Total Assets	100.0%	100.0%	100.0%	100.0%	$ 562,939,475	
LIABILITIES & FUND BALANCE						
Current Liabilities						
Accounts Payable	7.0%	2.5%	0.2%	7.5%	$ 69,804,550	
Current Portion Long-Term Debt	0.8%	0.0%	0.0%	0.2%	4,149,768	
Deferred Income	11.7%	2.3%	0.0%	20.1%	79,659,318	
Accrued Liabilities	2.9%	0.0%	0.0%	2.5%	26,338,036	
Other	3.9%	0.0%	0.0%	1.4%	28,047,398	
Total Current Liabilities	26.3%	21.1%	4.7%	42.1%	$ 207,999,070	
Noncurrent Liabilities						
Long-Term Debt	5.4%	0.0%	0.0%	2.4%	$ 34,670,032	
Accrued Liabilities	0.5%	0.0%	0.0%	0.0%	2,464,456	
Other	1.2%	0.0%	0.0%	0.0%	5,631,561	
Total Noncurrent Liabilities	7.1%	0.0%	0.0%	6.9%	$ 42,766,049	
Total Liabilities	33.4%	31.4%	6.3%	52.1%	$ 250,765,119	
Fund Balances						
Special Purpose Reserves	11.6%	0.0%	0.0%	12.9%	$ 75,896,672	
Unappropriated	55.0%	56.0%	29.8%	81.6%	236,277,684	
Total Fund Balance	66.6%	68.6%	47.5%	93.6%	$ 312,174,356	
Total Liabilities & Fund Balance	100.0%	100.0%	100.0%	100.0%	$ 562,939,475	
RATIO						
Expendable Assets to Total Liabilities	13.22	2.18	1.33	5.23		
Liabilities to Fund Balance	1.53	0.44	0.06	1.05		
Expendable Fund Balance to Total Expense	0.39	0.24	0.02	0.59		
Nonexpendable Funds to Total Expense	0.13	0.00	0.00	0.10		
Receivable Turnover	27.42	8.64	3.25	27.53		
Average Collection Period	81.79	41.68	13.06	108.75		

Geographical Scope: Regional
Membership Type: All
Budget Group: All

INCOME: 35 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	40.8%	38.4%	24.6%	51.2%	$ 14,476,122	
Dues—Associate	4.1%	0.4%	0.0%	4.6%	689,004	
Dues—Other	2.0%	0.0%	0.0%	0.0%	493,087	
Education Programs	10.8%	2.4%	0.0%	11.7%	3,176,569	
Conventions	12.6%	2.4%	0.0%	21.9%	2,697,292	
Expositions	5.8%	0.0%	0.0%	0.0%	1,074,928	
Cert/Accred/Standardization	0.1%	0.0%	0.0%	0.0%	102,549	
Periodical—Advertising	3.0%	0.0%	0.0%	1.9%	1,245,904	
Periodical—Subscriptions	0.1%	0.0%	0.0%	0.0%	140,715	
Periodical—Other	0.1%	0.0%	0.0%	0.0%	56,754	
Nonperiodical Publications	0.1%	0.0%	0.0%	0.0%	53,942	
Sales of Other Products	3.9%	0.0%	0.0%	0.0%	4,220,049	
Group Insurance—Royalties	0.4%	0.0%	0.0%	0.0%	176,952	
Group Insurance—Administration	2.5%	0.0%	0.0%	0.0%	826,312	
Group Insurance—Other	0.7%	0.0%	0.0%	0.0%	133,696	
Other Royalties	0.1%	0.0%	0.0%	0.0%	75,641	
Grants & Contracts	1.7%	0.0%	0.0%	0.0%	2,259,400	
Investments	4.4%	2.2%	0.9%	3.7%	2,135,603	
Subsidiary Income	0.7%	0.0%	0.0%	0.0%	581,171	
Mgmt/Admin/Svc Fees	2.6%	0.0%	0.0%	0.4%	971,793	
Other Income	3.5%	18.3%	1.9%	15.1%	1,781,045	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 37,368,528	

EXPENSE BY OBJECT: 35 Respondents

Personnel—Salaries	32.0%	28.8%	21.4%	39.1%	$ 10,870,961	
Commissions	0.6%	0.0%	0.0%	0.0%	261,168	
Personnel Taxes and Benefits	5.8%	5.0%	3.8%	7.0%	2,375,048	
Travel Expenses	3.2%	3.1%	1.1%	4.1%	1,204,235	
Occupancy	4.5%	4.4%	2.6%	5.8%	1,823,113	
Communications	1.9%	1.1%	0.6%	2.5%	538,681	
Depreciation/Amortization	3.8%	1.3%	0.0%	2.5%	1,495,654	
Postage & Freight	2.1%	2.0%	1.1%	2.6%	630,027	
Printing	3.3%	2.4%	0.4%	3.6%	983,571	
Computers & Data Processing	1.0%	0.2%	0.0%	1.0%	420,233	
Office Equipment & Supplies	3.1%	2.0%	0.7%	4.3%	1,182,266	
Meeting Expenses	15.4%	5.0%	1.8%	30.8%	4,344,874	
Audit & Tax Fees	0.9%	0.8%	0.2%	1.2%	223,215	
Outside Legal Fees	0.8%	0.5%	0.0%	1.2%	462,800	
Other Consulting Fees	2.1%	0.0%	0.0%	1.5%	678,848	
Cost of Sales	4.8%	0.0%	0.0%	0.4%	5,559,205	
Federal Income Tax	0.0%	0.0%	0.0%	0.0%	14,724	
State & Local Taxes	0.3%	0.0%	0.0%	0.1%	21,530	
Insurance	1.3%	0.8%	0.4%	1.7%	395,013	
Other Expenses	12.5%	6.6%	2.3%	20.1%	4,717,415	
Total Expenses	99.4%	99.5%	86.3%	107.8%	$ 38,202,581	

EXPENSE BY FUNCTION: 28 Respondents

Executive & Administrative	36.1%	31.8%	18.6%	43.6%	$ 7,909,499	
Volunteers & Governance	3.1%	0.4%	0.0%	3.4%	699,313	
Membership Promotion	3.6%	0.4%	0.0%	4.8%	1,026,079	
Public Relations	0.8%	0.0%	0.0%	0.6%	152,561	
Government Affairs	1.7%	0.0%	0.0%	1.8%	262,628	
Periodical Publications	4.3%	1.1%	0.0%	4.2%	1,842,524	
Nonperiodical Publications	0.8%	0.0%	0.0%	0.6%	221,182	
Conventions/Expositions	14.6%	10.3%	0.0%	21.9%	2,952,027	
Education Programs	10.8%	4.6%	0.0%	14.3%	3,027,700	
Cert/Accred/Standardization	2.1%	0.0%	0.0%	0.0%	1,332,695	
Group Insurance Programs	3.5%	0.0%	0.0%	1.6%	453,048	
Other Programs & Services	14.8%	1.4%	0.0%	27.6%	8,647,953	
Total Expenses	96.2%	99.4%	84.7%	103.5%	$ 28,527,209	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	5.1	4.0	1.0	6.0	
Full-Time Nonexempt	5.1	2.0	0.0	5.0	
Part Time	1.5	0.0	0.0	1.0	
Total Staff	11.7	7.0	3.0	14.0	
Cost Per Staff Member	$27,073	$27,400	$21,906	$36,000	

TABLE 7

Geographical Scope: State
Membership Type: All
Budget Group: All

INCOME: 219 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	51.3%	51.7%	32.5%	71.5%	$ 185,160,533	
Dues—Associate	2.4%	0.0%	0.0%	2.3%	4,759,681	
Dues—Other	1.6%	0.0%	0.0%	0.2%	5,982,427	
Education Programs	9.5%	2.5%	0.0%	11.8%	49,434,555	
Conventions	7.8%	3.9%	0.0%	10.6%	14,198,847	
Expositions	1.9%	0.0%	0.0%	0.0%	5,539,076	
Cert/Accred/Standardization	0.6%	0.0%	0.0%	0.0%	2,394,789	
Periodical—Advertising	2.5%	0.6%	0.0%	3.6%	8,829,062	
Periodical—Subscriptions	0.6%	0.0%	0.0%	0.0%	2,039,783	
Periodical—Other	0.4%	0.0%	0.0%	0.0%	998,470	
Nonperiodical Publications	0.6%	0.0%	0.0%	0.0%	2,160,615	
Sales of Other Products	1.4%	0.0%	0.0%	0.6%	5,975,652	
Group Insurance—Royalties	0.7%	0.0%	0.0%	0.0%	1,735,554	
Group Insurance—Administration	1.8%	0.0%	0.0%	0.0%	18,459,557	
Group Insurance—Other	0.9%	0.0%	0.0%	0.0%	1,765,026	
Other Royalties	0.7%	0.0%	0.0%	0.0%	1,605,150	
Grants & Contracts	1.7%	0.0%	0.0%	0.0%	6,533,836	
Investments	4.4%	3.3%	1.8%	5.1%	16,241,515	
Subsidiary Income	0.4%	0.0%	0.0%	0.0%	3,005,482	
Mgmt/Admin/Svc Fees	2.7%	0.0%	0.0%	1.0%	8,650,235	
Other Income	6.1%	2.0%	0.2%	5.9%	44,032,687	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 389,502,532	

EXPENSE BY OBJECT: 217 Respondents

Personnel—Salaries	30.4%	30.0%	21.6%	38.4%	$ 119,268,759	
Commissions	0.6%	0.0%	0.0%	0.0%	3,518,454	
Personnel Taxes and Benefits	5.9%	5.7%	3.5%	7.6%	24,119,100	
Travel Expenses	4.3%	3.6%	1.8%	5.6%	17,458,181	
Occupancy	4.0%	3.6%	2.0%	5.3%	15,094,795	
Communications	2.2%	1.5%	0.9%	2.5%	7,570,019	
Depreciation/Amortization	2.1%	1.6%	0.0%	3.1%	8,600,659	
Postage & Freight	2.3%	2.0%	1.3%	3.0%	8,997,104	
Printing	4.2%	2.9%	1.3%	6.1%	15,644,089	
Computers & Data Processing	1.0%	0.5%	0.0%	1.3%	4,784,647	
Office Equipment & Supplies	2.8%	2.4%	1.3%	3.7%	10,243,411	
Meeting Expenses	8.9%	4.5%	1.4%	12.8%	22,199,420	
Audit & Tax Fees	0.7%	0.5%	0.3%	0.9%	1,561,882	
Outside Legal Fees	2.1%	0.6%	0.0%	2.1%	5,221,177	
Other Consulting Fees	3.2%	0.8%	0.0%	3.8%	10,977,847	
Cost of Sales	2.5%	0.0%	0.0%	0.5%	18,318,710	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	1,097,857	
State & Local Taxes	0.3%	0.0%	0.0%	0.2%	944,900	
Insurance	1.0%	0.7%	0.4%	1.2%	2,754,037	
Other Expenses	14.2%	10.1%	2.7%	20.4%	71,657,169	
Total Expenses	92.9%	94.8%	86.4%	100.0%	$ 370,032,217	

EXPENSE BY FUNCTION: 178 Respondents

Executive & Administrative	33.0%	31.5%	18.9%	44.4%	$ 76,805,311	
Volunteers & Governance	3.6%	1.5%	0.0%	4.5%	13,345,732	
Membership Promotion	3.9%	1.2%	0.0%	4.0%	11,731,296	
Public Relations	4.3%	1.7%	0.0%	5.5%	12,143,171	
Government Affairs	7.2%	4.2%	0.4%	11.4%	17,447,821	
Periodical Publications	4.9%	3.8%	0.5%	7.6%	16,985,396	
Nonperiodical Publications	1.0%	0.0%	0.0%	0.6%	3,322,397	
Conventions/Expositions	8.0%	5.2%	1.1%	11.7%	15,562,981	
Education Programs	8.8%	2.8%	0.0%	9.7%	40,142,739	
Cert/Accred/Standardization	0.7%	0.0%	0.0%	0.0%	5,517,137	
Group Insurance Programs	2.2%	0.0%	0.0%	0.4%	5,244,212	
Other Programs & Services	14.8%	6.7%	0.7%	20.1%	101,769,481	
Total Expenses	92.4%	94.8%	86.9%	100.0%	$ 320,017,674	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	9.0	4.0	1.0	10.0	
Full-Time Nonexempt	8.2	3.0	0.0	9.0	
Part Time	1.7	1.0	0.0	2.0	
Total Staff	18.9	8.0	4.0	19.0	
Cost Per Staff Member	$29,484	$29,961	$22,037	$35,496	

Geographical Scope: Local
Membership Type: All
Budget Group: All

INCOME: 78 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	35.5%	29.7%	12.3%	55.9%	$ 24,130,456	
Dues—Associate	4.7%	0.0%	0.0%	2.5%	2,600,836	
Dues—Other	4.3%	0.0%	0.0%	0.9%	11,570,132	
Education Programs	5.6%	0.5%	0.0%	7.3%	4,205,505	
Conventions	3.8%	0.0%	0.0%	0.5%	1,964,233	
Expositions	5.9%	0.0%	0.0%	0.0%	3,960,795	
Cert/Accred/Standardization	0.4%	0.0%	0.0%	0.0%	103,074	
Periodical—Advertising	2.2%	0.0%	0.0%	1.4%	1,938,557	
Periodical—Subscriptions	0.1%	0.0%	0.0%	0.0%	53,383	
Periodical—Other	0.5%	0.0%	0.0%	0.0%	184,011	
Nonperiodical Publications	0.9%	0.0%	0.0%	0.0%	1,498,729	
Sales of Other Products	5.5%	0.0%	0.0%	1.4%	6,422,773	
Group Insurance--Royalties	0.3%	0.0%	0.0%	0.0%	117,845	
Group Insurance—Administration	0.7%	0.0%	0.0%	0.0%	382,611	
Group Insurance—Other	0.2%	0.0%	0.0%	0.0%	211,275	
Other Royalties	0.0%	0.0%	0.0%	0.0%	16,942	
Grants & Contracts	6.0%	0.0%	0.0%	0.0%	34,444,197	
Investments	4.6%	2.5%	0.9%	4.5%	7,743,510	
Subsidiary Income	0.1%	0.0%	0.0%	0.0%	222,441	
Mgmt/Admin/Svc Fees	6.0%	0.0%	0.0%	4.5%	3,872,429	
Other Income	12.7%	3.8%	0.1%	14.6%	11,014,589	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 116,658,323	

EXPENSE BY OBJECT: 77 Respondents

Personnel—Salaries	36.2%	28.4%	20.8%	37.2%	$ 33,156,591	
Commissions	0.5%	0.0%	0.0%	0.0%	528,396	
Personnel Taxes and Benefits	6.0%	5.7%	3.5%	7.6%	8,350,454	
Travel Expenses	3.0%	1.6%	0.5%	3.8%	2,090,870	
Occupancy	6.0%	4.5%	1.4%	7.2%	5,689,971	
Communications	1.3%	0.9%	0.0%	1.7%	1,017,824	
Depreciation/Amortization	3.0%	1.1%	0.0%	3.0%	3,829,649	
Postage & Freight	1.8%	1.5%	0.7%	2.2%	1,401,718	
Printing	4.9%	1.5%	0.4%	4.6%	3,174,801	
Computers & Data Processing	1.9%	0.2%	0.0%	0.9%	1,728,169	
Office Equipment & Supplies	3.2%	1.7%	0.7%	3.4%	7,559,620	
Meeting Expenses	8.6%	2.7%	0.2%	10.3%	3,097,757	
Audit & Tax Fees	1.1%	0.6%	0.3%	1.1%	528,748	
Outside Legal Fees	1.0%	0.1%	0.0%	1.3%	700,772	
Other Consulting Fees	1.8%	0.0%	0.0%	1.0%	4,675,709	
Cost of Sales	4.0%	0.0%	0.0%	0.8%	4,721,924	
Federal Income Tax	0.3%	0.0%	0.0%	0.0%	120,675	
State & Local Taxes	0.4%	0.0%	0.0%	0.1%	187,808	
Insurance	1.5%	0.7%	0.4%	1.9%	998,066	
Other Expenses	16.6%	10.7%	2.5%	26.9%	22,892,967	
Total Expenses	103.1%	95.9%	87.6%	100.3%	$ 106,452,489	

EXPENSE BY FUNCTION: 57 Respondents

Executive & Administrative	36.4%	27.0%	13.1%	40.0%	$ 12,410,335	
Volunteers & Governance	3.1%	0.2%	0.0%	2.0%	1,192,997	
Membership Promotion	5.6%	1.3%	0.0%	5.5%	4,085,615	
Public Relations	4.4%	1.0%	0.0%	5.4%	3,570,546	
Government Affairs	4.8%	0.4%	0.0%	2.6%	1,659,638	
Periodical Publications	3.2%	1.4%	0.0%	4.7%	1,631,820	
Nonperiodical Publications	2.2%	0.0%	0.0%	0.0%	2,706,138	
Conventions/Expositions	6.8%	0.0%	0.0%	9.1%	2,725,146	
Education Programs	6.6%	1.5%	0.0%	5.7%	9,953,876	
Cert/Accred/Standardization	0.6%	0.0%	0.0%	0.0%	88,656	
Group Insurance Programs	0.5%	0.0%	0.0%	0.0%	280,936	
Other Programs & Services	31.9%	21.6%	2.1%	56.5%	49,718,168	
Total Expenses	106.1%	97.0%	84.7%	100.2%	$ 90,023,871	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	8.1	3.0	0.0	8.0		
Full-Time Nonexempt	9.6	3.0	0.0	10.0		
Part Time	7.5	1.0	0.0	2.0		
Total Staff	25.2	8.0	3.0	21.0		
Cost Per Staff Member	$27,057	$24,490	$19,280	$30,309		

TABLE 9

Geographical Scope: All
Membership Type: Corporate Members
Budget Group: All

INCOME: 301 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	47.3%	46.3%	25.4%	66.1%	$ 223,703,822	
Dues—Associate	4.2%	0.8%	0.0%	5.7%	19,069,915	
Dues—Other	2.0%	0.0%	0.0%	0.5%	15,057,556	
Education Programs	4.6%	1.3%	0.0%	6.0%	30,815,628	
Conventions	12.5%	7.7%	0.0%	19.7%	68,644,756	
Expositions	6.1%	0.0%	0.0%	0.0%	58,847,258	
Cert/Accred/Standardization	0.8%	0.0%	0.0%	0.0%	7,879,563	
Periodical—Advertising	3.3%	0.0%	0.0%	3.2%	19,570,954	
Periodical—Subscriptions	0.5%	0.0%	0.0%	0.0%	2,834,668	
Periodical—Other	0.2%	0.0%	0.0%	0.0%	8,824,611	
Nonperiodical Publications	1.5%	0.0%	0.0%	1.1%	12,070,894	
Sales of Other Products	2.2%	0.0%	0.0%	0.7%	16,662,697	
Group Insurance—Royalties	0.6%	0.0%	0.0%	0.0%	1,909,335	
Group Insurance—Administration	1.0%	0.0%	0.0%	0.0%	4,228,399	
Group Insurance—Other	0.5%	0.0%	0.0%	0.0%	1,201,460	
Other Royalties	0.2%	0.0%	0.0%	0.0%	1,955,848	
Grants & Contracts	2.3%	0.0%	0.0%	0.0%	15,763,881	
Investments	4.0%	2.9%	1.4%	4.9%	23,715,189	
Subsidiary Income	0.3%	0.0%	0.0%	0.0%	2,377,465	
Mgmt/Admin/Svc Fees	2.7%	0.0%	0.0%	0.3%	10,122,209	
Other Income	3.2%	0.6%	0.0%	2.8%	15,222,308	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 560,478,416	

EXPENSE BY OBJECT: 295 Respondents

Personnel—Salaries	32.6%	29.1%	22.7%	38.8%	$ 154,703,243	
Commissions	0.5%	0.0%	0.0%	0.0%	2,989,578	
Personnel Taxes and Benefits	6.1%	5.7%	3.9%	7.8%	33,275,146	
Travel Expenses	4.3%	3.4%	1.8%	5.6%	25,989,047	
Occupancy	4.5%	4.0%	2.3%	6.0%	27,402,844	
Communications	1.8%	1.2%	0.7%	2.0%	8,779,577	
Depreciation/Amortization	1.6%	1.3%	0.0%	2.4%	10,922,065	
Postage & Freight	2.3%	1.9%	1.3%	2.9%	13,411,663	
Printing	4.9%	3.1%	1.2%	6.8%	30,541,817	
Computers & Data Processing	0.8%	0.3%	0.0%	1.0%	6,261,578	
Office Equipment & Supplies	2.6%	2.1%	1.1%	3.5%	11,550,454	
Meeting Expenses	11.0%	6.1%	1.8%	16.7%	55,113,630	
Audit & Tax Fees	0.9%	0.5%	0.3%	1.0%	2,572,564	
Outside Legal Fees	2.5%	1.0%	0.1%	2.5%	10,014,000	
Other Consulting Fees	3.3%	0.9%	0.0%	3.5%	20,489,393	
Cost of Sales	2.3%	0.0%	0.0%	0.7%	18,750,380	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	539,987	
State & Local Taxes	0.2%	0.0%	0.0%	0.2%	1,051,110	
Insurance	1.1%	0.7%	0.4%	1.2%	4,928,041	
Other Expenses	14.3%	8.3%	2.6%	21.0%	85,492,795	
Total Expenses	97.8%	95.9%	89.0%	101.2%	$ 524,778,912	

EXPENSE BY FUNCTION: 240 Respondents

Executive & Administrative	35.6%	32.1%	18.1%	43.9%	$ 110,440,551	
Volunteers & Governance	2.6%	0.8%	0.0%	3.7%	13,305,667	
Membership Promotion	3.3%	1.2%	0.0%	4.5%	15,838,199	
Public Relations	5.4%	1.3%	0.0%	6.2%	32,596,069	
Government Affairs	6.3%	1.9%	0.0%	8.6%	36,864,189	
Periodical Publications	5.0%	2.2%	0.0%	6.8%	24,212,224	
Nonperiodical Publications	2.2%	0.0%	0.0%	2.5%	17,383,369	
Conventions/Expositions	13.8%	11.1%	1.8%	20.8%	70,394,283	
Education Programs	5.4%	2.4%	0.0%	6.5%	38,018,283	
Cert/Accred/Standardization	1.7%	0.0%	0.0%	0.0%	11,727,625	
Group Insurance Programs	1.6%	0.0%	0.0%	0.0%	19,367,320	
Other Programs & Services	15.0%	6.3%	0.5%	21.8%	80,837,172	
Total Expenses	97.9%	96.2%	90.1%	101.0%	$ 470,984,951	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	9.2	4.0	1.0	10.0	
Full-Time Nonexempt	7.3	3.0	0.0	9.0	
Part Time	1.5	0.0	0.0	2.0	
Total Staff	18.0	9.0	4.0	21.0	
Cost Per Staff Member	$34,170	$33,168	$25,454	$42,480	

Geographical Scope: All
Membership Type: Corporate Members
Budget Group: All

TABLE 9A

BALANCE SHEET: 303 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
ASSETS						
Current Assets						
Cash	50.6%	52.7%	20.5%	80.6%	$ 175,092,498	
Marketable Securities	10.4%	0.0%	0.0%	4.8%	106,987,594	
Accounts Receivable	8.1%	3.3%	0.4%	10.0%	41,396,364	
Inventory	1.1%	0.0%	0.0%	0.5%	8,345,630	
Prepaid Expenses	2.6%	1.2%	0.0%	3.1%	10,941,718	
Other Assets	1.5%	0.0%	0.0%	0.5%	8,467,169	
Total Current Assets	74.3%	83.3%	58.7%	95.4%	$ 351,230,973	
Noncurrent Assets						
Marketable Securities	4.6%	0.0%	0.0%	0.0%	$ 57,201,431	
Invest. in Subsidiary	1.9%	0.0%	0.0%	0.0%	17,509,742	
Other	3.6%	0.0%	0.0%	3.0%	15,973,406	
Net Fixed Assets	13.3%	6.8%	2.0%	18.2%	78,332,880	
Land	2.3%	0.0%	0.0%	0.0%	16,231,336	
Total Noncurrent Assets	25.7%	16.7%	4.6%	41.0%	$ 185,248,795	
Total Assets	100.0%	100.0%	100.0%	100.0%	$ 536,479,768	
LIABILITIES & FUND BALANCE						
Current Liabilities						
Accounts Payable	7.9%	3.5%	0.6%	9.3%	$ 43,518,224	
Current Portion Long-Term Debt	0.8%	0.0%	0.0%	0.0%	6,139,632	
Deferred Income	16.9%	6.3%	0.0%	29.3%	104,643,404	
Accrued Liabilities	2.5%	0.0%	0.0%	2.6%	19,031,933	
Other	2.7%	0.0%	0.0%	0.6%	13,452,739	
Total Current Liabilities	30.8%	24.3%	8.5%	46.0%	$ 186,785,932	
Noncurrent Liabilities						
Long-Term Debt	3.3%	0.0%	0.0%	0.0%	$ 20,830,731	
Accrued Liabilities	1.3%	0.0%	0.0%	0.0%	4,253,395	
Other	1.9%	0.0%	0.0%	0.0%	6,760,150	
Total Noncurrent Liabilities	6.5%	0.0%	0.0%	5.8%	$ 31,844,276	
Total Liabilities	37.3%	33.4%	11.3%	56.7%	$ 218,630,208	
Fund Balances						
Special Purpose Reserves	9.1%	0.0%	0.0%	4.7%	$ 60,560,429	
Unappropriated	53.6%	55.7%	31.5%	81.9%	257,289,131	
Total Fund Balance	62.7%	66.6%	43.2%	88.7%	$ 317,849,560	
Total Liabilities & Fund Balance	100.0%	100.0%	100.0%	100.0%	$ 536,479,768	
RATIO						
Expendable Assets to Total Liabilities	11.70	2.27	1.42	5.23		
Liabilities to Fund Balance	0.62	0.45	0.10	1.02		
Expendable Fund Balance to Total Expense	0.40	0.26	0.07	0.62		
Nonexpendable Funds to Total Expense	0.09	0.00	0.00	0.04		
Receivable Turnover	23.89	8.75	3.54	22.63		
Average Collection Period	75.46	40.40	15.65	101.50		

TABLE 10

Geographical Scope: All
Membership Type: Individual Membership Organizations
Budget Group: All

INCOME: 310 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	39.3%	34.7%	21.0%	57.3%	$ 320,084,748	
Dues—Associate	2.5%	0.0%	0.0%	0.6%	10,180,844	
Dues—Other	1.8%	0.0%	0.0%	0.9%	15,310,540	
Education Programs	8.9%	2.1%	0.0%	11.4%	83,578,097	
Conventions	10.3%	4.8%	0.0%	14.8%	70,912,261	
Expositions	2.8%	0.0%	0.0%	1.6%	37,576,407	
Cert/Accred/Standardization	1.8%	0.0%	0.0%	0.0%	36,870,837	
Periodical—Advertising	3.8%	1.5%	0.0%	5.7%	56,092,350	
Periodical—Subscriptions	3.3%	0.0%	0.0%	1.9%	48,329,983	
Periodical—Other	1.2%	0.0%	0.0%	0.0%	10,024,013	
Nonperiodical Publications	2.6%	0.0%	0.0%	1.5%	35,043,898	
Sales of Other Products	2.7%	0.0%	0.0%	1.6%	25,642,737	
Group Insurance—Royalties	0.2%	0.0%	0.0%	0.0%	2,101,896	
Group Insurance—Administration	0.5%	0.0%	0.0%	0.0%	2,365,405	
Group Insurance—Other	0.6%	0.0%	0.0%	0.0%	8,462,317	
Other Royalties	0.8%	0.0%	0.0%	0.0%	7,609,842	
Grants & Contracts	3.5%	0.0%	0.0%	0.9%	50,245,051	
Investments	4.5%	3.2%	1.8%	5.3%	43,854,830	
Subsidiary Income	0.1%	0.0%	0.0%	0.0%	2,800,138	
Mgmt/Admin/Svc Fees	2.1%	0.0%	0.0%	0.8%	11,315,018	
Other Income	6.7%	2.2%	0.4%	5.9%	77,824,017	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 956,225,229	

EXPENSE BY OBJECT: 308 Respondents

Personnel—Salaries	26.9%	25.1%	18.8%	33.3%	$ 253,167,874	
Commissions	0.7%	0.0%	0.0%	0.0%	9,842,855	
Personnel Taxes and Benefits	5.3%	5.0%	3.1%	6.8%	54,994,699	
Travel Expenses	4.7%	3.7%	1.6%	6.0%	46,334,268	
Occupancy	4.2%	3.4%	1.7%	5.6%	38,691,222	
Communications	2.0%	1.1%	0.7%	2.2%	15,702,406	
Depreciation/Amortization	2.5%	1.7%	0.2%	2.9%	22,954,316	
Postage & Freight	3.2%	2.7%	1.5%	4.2%	34,128,814	
Printing	7.2%	4.6%	1.6%	10.4%	65,563,956	
Computers & Data Processing	1.4%	0.6%	0.0%	1.7%	13,778,366	
Office Equipment & Supplies	2.9%	2.1%	1.1%	3.4%	27,268,469	
Meeting Expenses	10.0%	5.4%	1.2%	13.7%	63,824,394	
Audit & Tax Fees	0.6%	0.5%	0.2%	0.8%	3,136,886	
Outside Legal Fees	1.2%	0.3%	0.0%	1.2%	8,822,664	
Other Consulting Fees	3.1%	0.9%	0.0%	3.7%	31,833,013	
Cost of Sales	4.3%	0.0%	0.0%	3.1%	69,668,023	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	1,974,313	
State & Local Taxes	0.2%	0.0%	0.0%	0.2%	1,896,157	
Insurance	1.0%	0.6%	0.3%	1.1%	6,249,561	
Other Expenses	12.5%	7.8%	2.6%	17.3%	127,818,343	
Total Expenses	94.1%	95.2%	87.3%	100.0%	$ 897,650,599	

EXPENSE BY FUNCTION: 270 Respondents

Executive & Administrative	27.6%	24.7%	15.2%	37.2%	$ 178,518,166	
Volunteers & Governance	4.3%	2.5%	0.0%	6.1%	31,050,331	
Membership Promotion	4.9%	2.7%	0.3%	6.6%	45,844,297	
Public Relations	2.8%	0.6%	0.0%	3.4%	26,638,291	
Government Affairs	3.4%	0.5%	0.0%	4.1%	22,697,047	
Periodical Publications	10.9%	7.9%	2.5%	15.4%	115,954,826	
Nonperiodical Publications	2.4%	0.0%	0.0%	2.5%	30,516,695	
Conventions/Expositions	10.4%	7.3%	1.5%	16.3%	77,077,906	
Education Programs	8.8%	3.4%	0.0%	11.3%	85,638,749	
Cert/Accred/Standardization	1.9%	0.0%	0.0%	0.1%	33,070,705	
Group Insurance Programs	0.8%	0.0%	0.0%	0.0%	6,902,742	
Other Programs & Services	14.6%	6.3%	0.9%	17.6%	178,350,067	
Total Expenses	92.8%	95.1%	87.6%	100.0%	$ 832,259,822	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	14.4	6.0	2.0	15.0	
Full-Time Nonexempt	15.1	6.0	1.0	18.0	
Part Time	4.2	1.0	0.0	3.0	
Total Staff	33.7	15.0	6.0	37.0	
Cost Per Staff Member	$27,749	$27,704	$20,976	$33,429	

Geographical Scope: All
Membership Type: Individual Membership Organizations
Budget Group: All

TABLE 10A

BALANCE SHEET: 311 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
ASSETS						
Current Assets						
Cash	43.6%	40.3%	15.2%	67.9%	$ 294,524,799	
Marketable Securities	14.6%	0.0%	0.0%	23.7%	253,270,656	
Accounts Receivable	5.8%	2.9%	0.6%	7.9%	73,321,303	
Inventory	2.0%	0.0%	0.0%	1.8%	20,711,621	
Prepaid Expenses	1.9%	1.1%	0.1%	2.3%	18,261,918	
Other Assets	1.2%	0.0%	0.0%	0.4%	9,779,885	
Total Current Assets	69.1%	77.2%	47.5%	92.7%	$ 669,870,182	
Noncurrent Assets						
Marketable Securities	6.2%	0.0%	0.0%	0.0%	$ 161,955,814	
Invest. in Subsidiary	1.0%	0.0%	0.0%	0.0%	9,889,669	
Other	3.1%	0.0%	0.0%	1.5%	52,905,964	
Net Fixed Assets	17.0%	11.2%	3.8%	27.5%	178,897,966	
Land	3.6%	0.0%	0.0%	3.4%	66,660,445	
Total Noncurrent Assets	30.9%	22.8%	7.3%	52.4%	$ 470,309,858	
Total Assets	100.0%	100.0%	100.0%	100.0%	$ 1,140,180,040	
LIABILITIES & FUND BALANCE						
Current Liabilities						
Accounts Payable	6.7%	3.2%	1.0%	7.8%	$ 90,402,857	
Current Portion Long-Term Debt	0.9%	0.0%	0.0%	0.2%	4,570,630	
Deferred Income	15.7%	10.4%	0.0%	26.5%	199,013,427	
Accrued Liabilities	3.0%	0.3%	0.0%	2.7%	39,799,301	
Other	3.2%	0.0%	0.0%	2.0%	49,136,838	
Total Current Liabilities	29.5%	27.2%	8.0%	45.8%	$ 382,923,053	
Noncurrent Liabilities						
Long-Term Debt	5.4%	0.0%	0.0%	2.2%	$ 57,629,694	
Accrued Liabilities	0.9%	0.0%	0.0%	0.0%	10,215,597	
Other	0.9%	0.0%	0.0%	0.0%	13,404,842	
Total Noncurrent Liabilities	7.2%	0.0%	0.0%	5.9%	$ 81,250,133	
Total Liabilities	36.7%	35.2%	15.3%	53.8%	$ 464,173,186	
Fund Balances						
Special Purpose Reserves	13.3%	1.3%	0.0%	18.9%	$ 192,418,239	
Unappropriated	50.0%	48.1%	28.1%	74.7%	483,588,615	
Total Fund Balance	63.3%	64.8%	46.0%	84.5%	$ 676,006,854	
Total Liabilities & Fund Balance	100.0%	100.0%	100.0%	100.0%	$ 1,140,180,040	
RATIO						
Expendable Assets to Total Liabilities	13.28	2.18	1.32	4.12		
Liabilities to Fund Balance	0.84	0.53	0.16	1.14		
Expendable Fund Balance to Total Expense	0.38	0.23	0.01	0.58		
Nonexpendable Funds to Total Expense	0.16	0.01	0.00	0.18		
Receivable Turnover	24.30	11.11	5.07	27.69		
Average Collection Period	59.65	32.40	13.00	71.07		

TABLE 11

Geographical Scope: All
Membership Type: Corporate and Individual Members
Budget Group: All

INCOME: 84 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	36.3%	31.8%	15.5%	53.1%	$ 106,848,739	
Dues—Associate	2.0%	0.0%	0.0%	1.3%	1,915,520	
Dues—Other	1.7%	0.0%	0.0%	0.0%	14,084,847	
Education Programs	6.3%	0.7%	0.0%	7.0%	25,870,127	
Conventions	9.9%	4.1%	0.0%	14.8%	20,047,860	
Expositions	5.4%	0.0%	0.0%	4.1%	14,206,440	
Cert/Accred/Standardization	0.6%	0.0%	0.0%	0.0%	3,475,375	
Periodical—Advertising	4.8%	1.3%	0.0%	6.5%	18,144,000	
Periodical—Subscriptions	1.7%	0.0%	0.0%	0.8%	16,608,414	
Periodical—Other	0.5%	0.0%	0.0%	0.0%	3,681,785	
Nonperiodical Publications	2.8%	0.0%	0.0%	2.5%	16,374,568	
Sales of Other Products	1.7%	0.0%	0.0%	1.0%	54,251,456	
Group Insurance—Royalties	0.5%	0.0%	0.0%	0.0%	884,551	
Group Insurance—Administration	2.0%	0.0%	0.0%	0.0%	15,409,491	
Group Insurance—Other	0.1%	0.0%	0.0%	0.0%	337,842	
Other Royalties	0.1%	0.0%	0.0%	0.0%	391,862	
Grants & Contracts	6.4%	0.0%	0.0%	0.8%	12,387,038	
Investments	4.3%	2.1%	0.4%	4.3%	14,441,905	
Subsidiary Income	0.9%	0.0%	0.0%	0.0%	4,711,577	
Mgmt/Admin/Svc Fees	2.4%	0.0%	0.0%	1.2%	64,545,147	
Other Income	9.7%	2.1%	0.4%	10.4%	38,435,862	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 447,054,406	

EXPENSE BY OBJECT: 83 Respondents

Personnel—Salaries	29.1%	27.0%	22.3%	37.1%	$ 107,017,572	
Commissions	0.2%	0.0%	0.0%	0.0%	1,644,355	
Personnel Taxes and Benefits	5.8%	5.3%	3.6%	6.9%	20,398,224	
Travel Expenses	4.5%	3.3%	1.8%	5.6%	18,679,762	
Occupancy	4.2%	3.9%	2.1%	5.4%	14,126,764	
Communications	2.0%	1.4%	0.9%	2.0%	9,443,251	
Depreciation/Amortization	1.6%	1.4%	0.0%	2.4%	10,848,393	
Postage & Freight	2.7%	2.1%	1.3%	3.8%	12,969,683	
Printing	6.6%	4.1%	1.8%	10.0%	24,233,248	
Computers & Data Processing	1.0%	0.5%	0.0%	1.3%	8,379,439	
Office Equipment & Supplies	2.3%	1.9%	1.2%	2.8%	7,685,932	
Meeting Expenses	7.6%	3.3%	0.7%	13.2%	14,567,082	
Audit & Tax Fees	0.6%	0.4%	0.1%	0.9%	990,969	
Outside Legal Fees	0.8%	0.2%	0.0%	0.7%	3,270,724	
Other Consulting Fees	2.9%	0.4%	0.0%	3.8%	10,389,327	
Cost of Sales	3.6%	0.0%	0.0%	3.0%	56,134,109	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	694,604	
State & Local Taxes	0.2%	0.0%	0.0%	0.1%	578,533	
Insurance	1.0%	0.5%	0.2%	1.0%	2,440,018	
Other Expenses	16.4%	10.5%	3.3%	24.2%	96,947,597	
Total Expenses	93.3%	95.4%	88.9%	100.1%	$ 421,439,586	

EXPENSE BY FUNCTION: 70 Respondents

Executive & Administrative	26.6%	23.4%	13.6%	32.5%	$ 63,524,968	
Volunteers & Governance	2.0%	0.6%	0.0%	3.1%	7,700,529	
Membership Promotion	5.0%	2.6%	0.7%	5.8%	22,261,855	
Public Relations	3.5%	1.2%	0.0%	3.9%	54,036,299	
Government Affairs	4.0%	0.2%	0.0%	4.0%	8,934,947	
Periodical Publications	7.4%	4.3%	0.0%	9.7%	27,060,627	
Nonperiodical Publications	3.7%	0.2%	0.0%	3.6%	17,200,602	
Conventions/Expositions	11.8%	8.6%	0.2%	18.0%	20,000,676	
Education Programs	5.3%	1.3%	0.0%	5.7%	23,014,195	
Cert/Accred/Standardization	1.0%	0.0%	0.0%	0.0%	2,440,314	
Group Insurance Programs	0.9%	0.0%	0.0%	0.0%	1,123,953	
Other Programs & Services	21.7%	10.7%	2.4%	33.4%	147,751,641	
Total Expenses	92.9%	95.4%	88.9%	100.1%	$ 395,050,606	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	22.0	10.0	4.0	2.0	
Full-Time Nonexempt	30.9	7.0	2.0	0.0	
Part Time	4.4	1.0	0.0	1.0	
Total Staff	57.3	18.0	6.0	3.0	
Cost Per Staff Member	$29,474	$29,029	$22,694	$35,333	

Geographical Scope: All
Membership Type: Corporate and Individual Members
Budget Group: All

TABLE 11A

BALANCE SHEET: 83 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount		Total Dollars	Your Ratios
ASSETS							
Current Assets							
Cash	45.4%	40.7%	19.5%	69.0%	$	82,969,321	
Marketable Securities	5.9%	0.0%	0.0%	0.0%		28,164,531	
Accounts Receivable	12.3%	4.3%	1.3%	13.9%		63,398,668	
Inventory	2.4%	0.0%	0.0%	2.0%		22,684,024	
Prepaid Expenses	2.8%	1.6%	0.3%	3.6%		10,622,456	
Other Assets	2.1%	0.0%	0.0%	0.3%		3,074,198	
Total Current Assets	70.9%	81.5%	47.2%	92.1%	$	210,913,198	
Noncurrent Assets							
Marketable Securities	4.2%	0.0%	0.0%	0.0%	$	44,431,014	
Invest. in Subsidiary	1.4%	0.0%	0.0%	0.0%		14,904,250	
Other	3.9%	0.0%	0.0%	1.7%		13,440,714	
Net Fixed Assets	17.2%	11.0%	2.9%	23.8%		80,576,066	
Land	2.4%	0.0%	0.0%	0.2%		6,293,771	
Total Noncurrent Assets	29.1%	18.5%	6.9%	51.7%	$	159,645,815	
Total Assets	100.0%	100.0%	100.0%	100.0%	$	370,559,013	
LIABILITIES & FUND BALANCE							
Current Liabilities							
Accounts Payable	10.3%	3.7%	1.5%	11.1%	$	59,778,148	
Current Portion Long-Term Debt	1.3%	0.0%	0.0%	0.7%		8,042,419	
Deferred Income	16.7%	11.9%	0.0%	22.1%		45,665,414	
Accrued Liabilities	4.4%	0.1%	0.0%	4.1%		22,319,879	
Other	2.7%	0.0%	0.0%	0.3%		6,653,014	
Total Current Liabilities	35.4%	31.4%	16.7%	48.8%	$	142,458,874	
Noncurrent Liabilities							
Long-Term Debt	6.6%	0.0%	0.0%	5.1%	$	26,928,873	
Accrued Liabilities	0.2%	0.0%	0.0%	0.0%		553,272	
Other	1.3%	0.0%	0.0%	0.0%		6,847,105	
Total Noncurrent Liabilities	8.1%	0.0%	0.0%	8.4%	$	34,329,250	
Total Liabilities	43.5%	41.2%	20.0%	63.4%	$	176,788,124	
Fund Balances							
Special Purpose Reserves	9.9%	0.0%	0.0%	3.0%	$	22,275,812	
Unappropriated	46.6%	45.9%	18.7%	71.9%		171,495,077	
Total Fund Balance	56.5%	58.8%	36.2%	79.3%	$	193,770,889	
Total Liabilities & Fund Balance	100.0%	100.0%	100.0%	100.0%	$	370,559,013	
RATIO							
Expendable Assets to Total Liabilities	4.37	1.81	1.03	2.78			
Liabilities to Fund Balance	2.49	0.66	0.20	1.44			
Expendable Fund Balance to Total Expense	0.36	0.19	(0.02)	0.56			
Nonexpendable Funds to Total Expense	0.11	0.00	0.00	0.01			
Receivable Turnover	18.77	11.05	4.97	21.08			
Average Collection Period	72.42	31.99	17.08	72.43			

TABLE 12

Geographical Scope: All
Membership Type: Corporate/Manufacturing
Budget Group: All

INCOME: 69 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	50.8%	51.6%	26.4%	74.2%	$ 47,011,033	
Dues—Associate	5.0%	2.0%	0.0%	6.5%	4,183,989	
Dues—Other	3.1%	0.0%	0.0%	1.0%	2,647,757	
Education Programs	2.3%	0.0%	0.0%	2.6%	2,275,776	
Conventions	10.8%	3.3%	0.0%	16.6%	10,202,019	
Expositions	8.5%	0.0%	0.0%	0.0%	32,470,301	
Cert/Accred/Standardization	1.4%	0.0%	0.0%	0.0%	4,571,191	
Periodical—Advertising	1.4%	0.0%	0.0%	0.0%	845,327	
Periodical—Subscriptions	0.7%	0.0%	0.0%	0.0%	1,006,750	
Periodical—Other	0.4%	0.0%	0.0%	0.0%	556,168	
Nonperiodical Publications	2.1%	0.4%	0.0%	2.2%	2,719,370	
Sales of Other Products	1.5%	0.0%	0.0%	0.1%	960,502	
Group Insurance—Royalties	0.6%	0.0%	0.0%	0.0%	398,939	
Group Insurance—Administration	0.6%	0.0%	0.0%	0.0%	433,643	
Group Insurance—Other	0.0%	0.0%	0.0%	0.0%	23,466	
Other Royalties	0.1%	0.0%	0.0%	0.0%	297,719	
Grants & Contracts	2.4%	0.0%	0.0%	0.0%	1,582,930	
Investments	4.4%	3.4%	1.4%	6.1%	7,666,373	
Subsidiary Income	0.4%	0.0%	0.0%	0.0%	553,479	
Mgmt/Admin/Svc Fees	0.8%	0.0%	0.0%	0.0%	982,414	
Other Income	2.7%	0.3%	0.0%	2.7%	2,938,391	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 124,327,537	

EXPENSE BY OBJECT: 69 Respondents

Personnel—Salaries	32.9%	30.1%	21.7%	41.1%	$ 34,519,157	
Commissions	0.3%	0.0%	0.0%	0.0%	275,783	
Personnel Taxes and Benefits	6.6%	6.0%	4.5%	8.3%	7,312,374	
Travel Expenses	5.3%	4.4%	2.3%	6.5%	5,663,993	
Occupancy	4.9%	4.1%	2.6%	7.5%	6,308,100	
Communications	2.0%	1.2%	0.7%	1.9%	2,056,205	
Depreciation/Amortization	1.1%	0.9%	0.0%	1.7%	1,748,378	
Postage & Freight	2.4%	1.9%	1.4%	2.9%	2,833,348	
Printing	5.0%	3.3%	2.0%	5.7%	6,310,144	
Computers & Data Processing	0.7%	0.1%	0.0%	1.1%	792,412	
Office Equipment & Supplies	2.6%	1.8%	1.1%	3.6%	2,331,559	
Meeting Expenses	8.1%	4.7%	1.6%	12.3%	8,327,277	
Audit & Tax Fees	1.0%	0.5%	0.2%	0.8%	572,864	
Outside Legal Fees	4.1%	1.7%	0.4%	5.4%	2,685,680	
Other Consulting Fees	4.8%	1.5%	0.0%	4.6%	5,717,564	
Cost of Sales	1.8%	0.0%	0.0%	0.3%	2,754,671	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	121,477	
State & Local Taxes	0.2%	0.0%	0.0%	0.2%	184,964	
Insurance	1.0%	0.7%	0.4%	1.0%	1,211,372	
Other Expenses	13.3%	7.9%	2.8%	21.0%	24,196,136	
Total Expenses	98.3%	97.8%	92.3%	104.4%	$ 115,923,458	

EXPENSE BY FUNCTION: 54 Respondents

Executive & Administrative	37.5%	29.8%	17.2%	53.9%	$ 26,227,382	
Volunteers & Governance	1.9%	0.0%	0.0%	2.8%	1,180,325	
Membership Promotion	2.4%	0.8%	0.0%	3.1%	1,693,267	
Public Relations	8.1%	1.7%	0.0%	10.0%	13,659,391	
Government Affairs	5.0%	2.7%	0.0%	7.4%	4,021,578	
Periodical Publications	3.5%	0.5%	0.0%	4.7%	2,701,055	
Nonperiodical Publications	3.2%	0.8%	0.0%	3.4%	1,717,413	
Conventions/Expositions	12.3%	8.4%	1.5%	19.2%	18,434,620	
Education Programs	5.1%	1.7%	0.0%	5.5%	3,593,695	
Cert/Accred/Standardization	3.1%	0.0%	0.0%	0.0%	6,685,141	
Group Insurance Programs	0.9%	0.0%	0.0%	0.0%	477,164	
Other Programs & Services	14.7%	8.5%	1.8%	17.5%	13,983,138	
Total Expenses	97.7%	97.6%	93.1%	101.7%	$ 94,374,169	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	8.7	4.0	2.0	9.0	
Full-Time Nonexempt	5.8	2.0	0.0	7.0	
Part Time	0.7	0.0	0.0	1.0	
Total Staff	15.2	10.0	4.0	18.0	
Cost Per Staff Member	$38,845	$35,476	$28,728	$47,176	

Geographical Scope: All
Membership Type: Corporate/Agricultural and Food Processing
Budget Group: All

INCOME: 11 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	52.8%	55.4%	23.1%	63.1%	$ 7,117,119	
Dues—Associate	3.9%	4.5%	0.0%	5.1%	401,368	
Dues—Other	0.1%	0.0%	0.0%	0.0%	17,396	
Education Programs	2.2%	0.6%	0.0%	2.2%	201,231	
Conventions	10.1%	6.0%	0.0%	10.4%	1,807,594	
Expositions	6.8%	0.0%	0.0%	0.0%	222,393	
Cert/Accred/Standardization	0.0%	0.0%	0.0%	0.0%	0	
Periodical—Advertising	4.5%	0.0%	0.0%	5.8%	809,669	
Periodical—Subscriptions	0.7%	0.0%	0.0%	0.2%	48,659	
Periodical—Other	0.0%	0.0%	0.0%	0.0%	0	
Nonperiodical Publications	0.6%	0.0%	0.0%	0.0%	201,414	
Sales of Other Products	0.6%	0.0%	0.0%	0.2%	68,022	
Group Insurance—Royalties	0.0%	0.0%	0.0%	0.0%	0	
Group Insurance—Administration	0.6%	0.0%	0.0%	0.0%	25,012	
Group Insurance—Other	1.5%	0.0%	0.0%	0.0%	81,059	
Other Royalties	0.0%	0.0%	0.0%	0.0%	100	
Grants & Contracts	0.1%	0.0%	0.0%	0.0%	3,000	
Investments	8.4%	3.7%	2.1%	5.5%	719,362	
Subsidiary Income	0.0%	0.0%	0.0%	0.0%	0	
Mgmt/Admin/Svc Fees	6.1%	0.2%	0.0%	5.3%	404,078	
Other Income	1.0%	0.2%	0.0%	1.3%	47,263	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 12,174,739	

EXPENSE BY OBJECT: 11 Respondents

Personnel—Salaries	31.2%	29.1%	19.6%	40.6%	$ 2,509,292	
Commissions	0.1%	0.0%	0.0%	0.0%	33,533	
Personnel Taxes and Benefits	7.0%	6.0%	4.6%	9.5%	593,946	
Travel Expenses	3.9%	3.2%	1.5%	5.6%	337,953	
Occupancy	3.9%	4.9%	1.9%	5.3%	300,701	
Communications	1.4%	1.0%	0.5%	2.5%	116,161	
Depreciation/Amortization	2.0%	1.4%	0.0%	1.9%	149,547	
Postage & Freight	1.9%	1.8%	1.2%	2.1%	178,162	
Printing	2.4%	0.5%	0.0%	2.6%	406,260	
Computers & Data Processing	0.5%	0.3%	0.0%	0.5%	45,917	
Office Equipment & Supplies	2.4%	1.7%	0.6%	2.8%	257,850	
Meeting Expenses	10.5%	3.2%	0.8%	11.8%	1,139,291	
Audit & Tax Fees	1.0%	0.8%	0.4%	0.8%	72,339	
Outside Legal Fees	1.5%	1.1%	0.1%	1.8%	230,314	
Other Consulting Fees	2.1%	0.2%	0.0%	1.8%	186,091	
Cost of Sales	0.5%	0.0%	0.0%	0.0%	57,359	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	12,973	
State & Local Taxes	0.3%	0.1%	0.0%	0.2%	31,191	
Insurance	0.7%	0.7%	0.4%	0.8%	64,392	
Other Expenses	16.8%	9.5%	3.4%	15.2%	4,411,501	
Total Expenses	90.3%	91.5%	88.3%	99.4%	$ 11,134,773	

EXPENSE BY FUNCTION: 9 Respondents

Executive & Administrative	41.7%	43.1%	20.5%	62.0%	$ 3,203,963	
Volunteers & Governance	1.4%	0.4%	0.0%	2.1%	150,072	
Membership Promotion	1.2%	0.5%	0.0%	1.5%	57,580	
Public Relations	10.6%	2.0%	0.7%	3.9%	3,088,059	
Government Affairs	2.6%	1.2%	0.2%	4.3%	268,073	
Periodical Publications	5.5%	1.7%	0.6%	6.1%	982,847	
Nonperiodical Publications	1.3%	0.0%	0.0%	1.1%	122,816	
Conventions/Expositions	12.3%	10.2%	2.0%	17.5%	1,026,792	
Education Programs	2.6%	2.5%	0.3%	4.1%	321,295	
Cert/Accred/Standardization	0.0%	0.0%	0.0%	0.0%	0	
Group Insurance Programs	1.3%	0.0%	0.0%	0.0%	71,989	
Other Programs & Services	8.5%	5.5%	4.6%	11.0%	1,169,435	
Total Expenses	89.0%	91.5%	88.3%	99.4%	$ 10,462,921	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	5.0	5.0	1.0	7.0	
Full-Time Nonexempt	3.8	2.0	0.0	6.0	
Part Time	0.1	0.0	0.0	0.0	
Total Staff	8.9	8.0	5.0	11.0	
Cost Per Staff Member	$33,252	$36,000	$21,724	$44,214	

TABLE 14

Geographical Scope: All
Membership Type: Corporate/Financial and Banking
Budget Group: All

INCOME: 27 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	55.1%	56.2%	44.7%	66.1%	$ 42,373,331	
Dues—Associate	3.3%	0.7%	0.0%	2.3%	1,835,339	
Dues—Other	1.2%	0.0%	0.0%	0.0%	8,544,026	
Education Programs	6.8%	6.0%	1.5%	8.7%	13,270,129	
Conventions	12.9%	7.9%	0.0%	14.3%	7,961,361	
Expositions	0.1%	0.0%	0.0%	0.0%	170,458	
Cert/Accred/Standardization	0.0%	0.0%	0.0%	0.0%	0	
Periodical—Advertising	0.9%	0.0%	0.0%	0.4%	2,956,036	
Periodical—Subscriptions	0.3%	0.0%	0.0%	0.0%	198,920	
Periodical—Other	0.7%	0.0%	0.0%	0.0%	7,643,260	
Nonperiodical Publications	1.2%	0.0%	0.0%	0.0%	3,634,384	
Sales of Other Products	0.6%	0.0%	0.0%	0.0%	281,163	
Group Insurance—Royalties	0.2%	0.0%	0.0%	0.0%	260,100	
Group Insurance—Administration	0.8%	0.0%	0.0%	0.0%	250,869	
Group Insurance—Other	0.7%	0.0%	0.0%	0.0%	64,997	
Other Royalties	0.8%	0.0%	0.0%	0.0%	630,987	
Grants & Contracts	1.0%	0.0%	0.0%	0.0%	163,799	
Investments	5.6%	3.9%	3.0%	6.4%	4,728,698	
Subsidiary Income	0.4%	0.0%	0.0%	0.0%	487,287	
Mgmt/Admin/Svc Fees	3.9%	0.0%	0.0%	0.3%	1,232,524	
Other Income	3.5%	0.7%	0.0%	2.4%	2,022,408	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 98,710,076	

EXPENSE BY OBJECT: 27 Respondents

Personnel—Salaries	28.9%	30.3%	22.6%	36.3%	$ 27,870,152	
Commissions	0.0%	0.0%	0.0%	0.0%	55,064	
Personnel Taxes and Benefits	5.3%	5.6%	3.6%	6.2%	5,664,442	
Travel Expenses	3.7%	3.1%	2.1%	4.8%	7,102,609	
Occupancy	5.3%	5.3%	3.2%	6.7%	5,380,803	
Communications	2.2%	1.4%	1.1%	1.8%	1,405,578	
Depreciation/Amortization	1.9%	1.6%	0.4%	2.8%	2,614,201	
Postage & Freight	1.7%	1.6%	1.0%	2.2%	2,569,506	
Printing	3.1%	2.1%	0.6%	4.2%	6,234,774	
Computers & Data Processing	0.6%	0.4%	0.0%	0.7%	2,236,069	
Office Equipment & Supplies	2.4%	1.3%	1.0%	2.7%	2,283,803	
Meeting Expenses	13.4%	8.2%	2.3%	16.5%	10,760,818	
Audit & Tax Fees	0.8%	0.7%	0.3%	0.8%	373,432	
Outside Legal Fees	3.3%	1.2%	0.0%	2.5%	1,086,162	
Other Consulting Fees	3.0%	0.9%	0.1%	2.4%	3,252,882	
Cost of Sales	1.3%	0.0%	0.0%	1.2%	4,215,156	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	69,000	
State & Local Taxes	0.3%	0.0%	0.0%	0.0%	121,821	
Insurance	0.9%	0.7%	0.5%	1.1%	547,569	
Other Expenses	14.1%	7.1%	0.4%	17.6%	13,744,507	
Total Expenses	92.4%	95.5%	88.1%	97.8%	$ 97,588,348	

EXPENSE BY FUNCTION: 23 Respondents

Executive & Administrative	26.1%	31.0%	14.0%	34.6%	$ 10,130,357	
Volunteers & Governance	3.2%	2.5%	0.0%	4.4%	5,642,404	
Membership Promotion	2.3%	1.4%	0.0%	3.9%	2,001,564	
Public Relations	3.3%	0.9%	0.0%	2.8%	4,237,434	
Government Affairs	9.1%	9.8%	1.6%	12.4%	14,900,518	
Periodical Publications	3.6%	1.9%	0.4%	4.6%	4,111,440	
Nonperiodical Publications	1.5%	0.0%	0.0%	1.5%	6,355,086	
Conventions/Expositions	13.2%	10.0%	1.8%	16.1%	13,363,218	
Education Programs	9.4%	8.0%	2.6%	12.9%	11,508,045	
Cert/Accred/Standardization	0.1%	0.0%	0.0%	0.0%	6,918	
Group Insurance Programs	2.4%	0.0%	0.0%	1.0%	15,406,487	
Other Programs & Services	18.3%	17.3%	3.7%	28.4%	6,644,050	
Total Expenses	92.5%	95.1%	88.1%	97.8%	$ 94,307,521	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	19.7	5.0	2.0	11.0	
Full-Time Nonexempt	13.0	2.0	0.0	11.0	
Part Time	2.8	0.0	0.0	1.0	
Total Staff	35.5	8.0	4.0	24.0	
Cost Per Staff Member	$34,742	$33,200	$25,680	$40,951	

Geographical Scope: All
Membership Type: Corporate/Health Care
Budget Group: All

TABLE 15

INCOME: 19 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	56.1%	59.5%	46.3%	70.9%	$ 19,973,487	
Dues—Associate	2.3%	0.0%	0.0%	1.0%	420,809	
Dues—Other	0.5%	0.0%	0.0%	0.0%	236,866	
Education Programs	4.5%	2.9%	0.0%	5.7%	1,219,358	
Conventions	12.4%	6.4%	0.0%	15.0%	1,905,087	
Expositions	1.2%	0.0%	0.0%	0.0%	112,643	
Cert/Accred/Standardization	0.6%	0.0%	0.0%	0.0%	957,636	
Periodical—Advertising	2.3%	0.0%	0.0%	1.2%	539,890	
Periodical—Subscriptions	0.1%	0.0%	0.0%	0.0%	38,313	
Periodical—Other	0.1%	0.0%	0.0%	0.0%	44,279	
Nonperiodical Publications	0.5%	0.0%	0.0%	0.3%	125,149	
Sales of Other Products	3.5%	0.0%	0.0%	1.4%	626,962	
Group Insurance—Royalties	0.3%	0.0%	0.0%	0.0%	45,379	
Group Insurance—Administration	0.0%	0.0%	0.0%	0.0%	28,949	
Group Insurance—Other	0.8%	0.0%	0.0%	0.0%	147,860	
Other Royalties	0.6%	0.0%	0.0%	0.0%	299,096	
Grants & Contracts	4.3%	0.0%	0.0%	2.4%	1,491,496	
Investments	2.8%	3.0%	1.0%	3.9%	1,035,426	
Subsidiary Income	0.3%	0.0%	0.0%	0.0%	175,414	
Mgmt/Admin/Svc Fees	4.5%	0.0%	0.0%	5.1%	2,060,860	
Other Income	2.3%	1.1%	0.0%	2.9%	813,579	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 32,298,538	

EXPENSE BY OBJECT: 18 Respondents

Personnel—Salaries	37.7%	33.6%	27.4%	45.2%	$ 13,436,587	
Commissions	1.3%	0.0%	0.0%	0.0%	953,211	
Personnel Taxes and Benefits	6.7%	6.2%	5.4%	7.4%	2,499,343	
Travel Expenses	4.1%	3.2%	2.5%	5.3%	1,209,560	
Occupancy	4.9%	4.6%	3.5%	5.7%	1,522,687	
Communications	1.7%	1.5%	1.1%	2.0%	573,060	
Depreciation/Amortization	2.3%	1.7%	0.9%	2.4%	540,742	
Postage & Freight	2.3%	2.1%	1.6%	2.5%	736,944	
Printing	4.2%	2.5%	1.5%	5.7%	1,197,352	
Computers & Data Processing	1.7%	0.8%	0.0%	1.7%	739,721	
Office Equipment & Supplies	3.3%	3.4%	1.6%	4.3%	1,072,642	
Meeting Expenses	9.4%	3.9%	1.6%	9.8%	2,162,655	
Audit & Tax Fees	0.5%	0.4%	0.2%	0.6%	132,806	
Outside Legal Fees	2.5%	1.7%	0.6%	4.0%	711,396	
Other Consulting Fees	4.4%	2.1%	0.6%	5.1%	1,159,276	
Cost of Sales	0.3%	0.0%	0.0%	0.0%	48,561	
Federal Income Tax	0.0%	0.0%	0.0%	0.0%	0	
State & Local Taxes	0.1%	0.0%	0.0%	0.0%	16,334	
Insurance	0.6%	0.6%	0.3%	0.7%	195,716	
Other Expenses	9.5%	6.5%	3.1%	10.9%	2,998,580	
Total Expenses	97.5%	98.6%	91.5%	101.3%	$ 31,907,173	

EXPENSE BY FUNCTION: 14 Respondents

Executive & Administrative	34.1%	35.9%	20.7%	41.2%	$ 8,501,347	
Volunteers & Governance	1.5%	0.0%	0.0%	1.9%	336,654	
Membership Promotion	4.1%	2.2%	0.5%	4.9%	1,003,372	
Public Relations	5.2%	3.4%	2.1%	3.9%	1,570,582	
Government Affairs	10.0%	8.4%	6.1%	16.0%	2,454,133	
Periodical Publications	5.4%	2.1%	0.0%	5.6%	1,313,854	
Nonperiodical Publications	0.7%	0.0%	0.0%	0.3%	117,787	
Conventions/Expositions	10.2%	3.1%	0.0%	11.0%	1,094,452	
Education Programs	7.0%	2.9%	1.8%	6.0%	1,257,671	
Cert/Accred/Standardization	0.8%	0.0%	0.0%	0.0%	957,636	
Group Insurance Programs	0.0%	0.0%	0.0%	0.0%	31,109	
Other Programs & Services	21.7%	18.5%	6.7%	27.4%	8,693,295	
Total Expenses	100.7%	98.6%	91.6%	102.1%	$ 27,331,892	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	11.5	7.0	2.0	14.0	
Full-Time Nonexempt	8.6	6.0	2.0	11.0	
Part Time	1.9	1.0	0.0	2.0	
Total Staff	22.5	17.0	6.0	24.0	
Cost Per Staff Member	$33,539	$35,585	$26,784	$39,929	

TABLE 16

Geographical Scope: All
Membership Type: Corporate/Construction
Budget Group: All

INCOME: 26 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	41.2%	43.3%	14.3%	54.0%	$ 6,488,566	
Dues—Associate	8.1%	2.1%	0.0%	10.5%	2,460,487	
Dues—Other	7.9%	0.0%	0.0%	3.6%	2,220,869	
Education Programs	3.9%	0.4%	0.0%	2.5%	590,023	
Conventions	7.4%	1.6%	0.0%	12.7%	1,860,018	
Expositions	5.1%	0.0%	0.0%	0.1%	1,593,745	
Cert/Accred/Standardization	0.3%	0.0%	0.0%	0.0%	70,000	
Periodical—Advertising	2.7%	0.0%	0.0%	3.4%	1,171,929	
Periodical—Subscriptions	0.4%	0.0%	0.0%	0.0%	165,204	
Periodical—Other	0.5%	0.0%	0.0%	0.0%	283,625	
Nonperiodical Publications	0.6%	0.0%	0.0%	0.0%	566,867	
Sales of Other Products	0.5%	0.0%	0.0%	0.0%	221,210	
Group Insurance—Royalties	1.7%	0.0%	0.0%	0.0%	372,385	
Group Insurance—Administration	0.8%	0.0%	0.0%	0.0%	174,824	
Group Insurance—Other	0.4%	0.0%	0.0%	0.0%	40,225	
Other Royalties	0.2%	0.0%	0.0%	0.0%	33,493	
Grants & Contracts	0.3%	0.0%	0.0%	0.0%	72,459	
Investments	4.2%	2.7%	2.3%	4.3%	783,933	
Subsidiary Income	0.0%	0.0%	0.0%	0.0%	7,500	
Mgmt/Admin/Svc Fees	7.7%	0.0%	0.0%	2.6%	1,503,925	
Other Income	6.1%	1.2%	0.1%	4.7%	896,159	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 21,577,446	

EXPENSE BY OBJECT: 26 Respondents

Personnel—Salaries	30.8%	28.7%	23.7%	36.2%	$ 6,309,997	
Commissions	0.0%	0.0%	0.0%	0.0%	1,208	
Personnel Taxes and Benefits	5.9%	5.7%	3.7%	7.6%	1,278,905	
Travel Expenses	3.7%	3.7%	1.5%	5.0%	850,047	
Occupancy	4.1%	3.8%	1.1%	4.5%	1,014,119	
Communications	1.5%	1.0%	0.0%	2.2%	354,774	
Depreciation/Amortization	1.9%	1.4%	0.0%	2.3%	399,673	
Postage & Freight	2.2%	1.6%	1.0%	2.8%	695,147	
Printing	3.7%	1.5%	0.9%	5.4%	1,303,145	
Computers & Data Processing	0.5%	0.0%	0.0%	0.4%	200,221	
Office Equipment & Supplies	3.0%	2.6%	1.6%	4.3%	595,463	
Meeting Expenses	14.9%	9.2%	3.9%	18.3%	2,886,239	
Audit & Tax Fees	1.0%	0.9%	0.5%	1.1%	128,313	
Outside Legal Fees	1.8%	0.8%	0.3%	2.5%	401,904	
Other Consulting Fees	1.1%	0.0%	0.0%	0.5%	249,398	
Cost of Sales	0.6%	0.0%	0.0%	0.0%	201,777	
Federal Income Tax	0.4%	0.0%	0.0%	0.0%	33,491	
State & Local Taxes	0.3%	0.0%	0.0%	0.1%	67,079	
Insurance	1.6%	1.4%	0.7%	1.7%	257,707	
Other Expenses	19.1%	13.9%	4.5%	28.4%	3,553,451	
Total Expenses	98.1%	94.6%	89.9%	100.0%	$ 20,782,058	

EXPENSE BY FUNCTION: 17 Respondents

Executive & Administrative	40.6%	38.2%	30.6%	47.9%	$ 4,683,605	
Volunteers & Governance	3.2%	0.7%	0.0%	2.7%	524,824	
Membership Promotion	3.0%	0.9%	0.2%	2.0%	417,443	
Public Relations	4.0%	2.1%	0.0%	5.4%	568,706	
Government Affairs	4.5%	1.0%	0.2%	1.9%	574,458	
Periodical Publications	5.3%	2.7%	0.0%	5.9%	1,269,568	
Nonperiodical Publications	1.2%	0.0%	0.0%	0.0%	496,126	
Conventions/Expositions	16.3%	14.7%	7.1%	23.1%	2,691,457	
Education Programs	4.1%	1.9%	0.0%	3.1%	408,394	
Cert/Accred/Standardization	1.2%	0.0%	0.0%	0.0%	84,420	
Group Insurance Programs	0.5%	0.0%	0.0%	0.0%	12,206	
Other Programs & Services	13.8%	5.4%	0.0%	24.4%	2,033,967	
Total Expenses	97.7%	95.5%	92.4%	100.0%	$ 13,765,174	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	4.1	2.0	0.0	5.0	
Full-Time Nonexempt	4.2	3.0	0.0	4.0	
Part Time	1.3	1.0	0.0	2.0	
Total Staff	9.6	6.0	3.0	11.0	
Cost Per Staff Member	$30,579	$29,949	$21,954	$36,418	

Geographical Scope: All
Membership Type: Corporate/Transportation
Budget Group: All

INCOME: 10 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	45.1%	38.8%	35.1%	49.0%	$ 6,216,873	
Dues—Associate	6.6%	6.6%	4.7%	7.4%	1,357,434	
Dues—Other	0.3%	0.0%	0.0%	0.0%	148,297	
Education Programs	2.7%	0.0%	0.0%	2.5%	619,204	
Conventions	14.2%	7.7%	4.2%	23.6%	2,473,623	
Expositions	3.5%	0.0%	0.0%	0.3%	1,194,094	
Cert/Accred/Standardization	0.0%	0.0%	0.0%	0.0%	0	
Periodical—Advertising	5.2%	3.6%	0.9%	7.0%	858,217	
Periodical—Subscriptions	0.5%	0.0%	0.0%	0.0%	251,432	
Periodical—Other	0.0%	0.0%	0.0%	0.0%	1,032	
Nonperiodical Publications	1.2%	0.0%	0.0%	0.0%	209,544	
Sales of Other Products	4.7%	1.0%	0.0%	3.5%	485,719	
Group Insurance—Royalties	0.6%	0.0%	0.0%	0.0%	183,488	
Group Insurance—Administration	3.6%	0.0%	0.0%	0.0%	309,551	
Group Insurance—Other	3.1%	0.0%	0.0%	0.0%	120,764	
Other Royalties	1.1%	0.0%	0.0%	0.0%	380,198	
Grants & Contracts	0.0%	0.0%	0.0%	0.0%	17,579	
Investments	4.5%	3.6%	0.9%	6.8%	760,259	
Subsidiary Income	0.1%	0.0%	0.0%	0.0%	45,809	
Mgmt/Admin/Svc Fees	1.3%	0.0%	0.0%	0.0%	264,890	
Other Income	1.7%	0.7%	0.4%	1.1%	299,602	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 16,197,409	

EXPENSE BY OBJECT: 10 Respondents

Personnel—Salaries	32.4%	26.3%	25.0%	36.3%	$ 4,882,415	
Commissions	0.1%	0.0%	0.0%	0.0%	31,640	
Personnel Taxes and Benefits	6.4%	5.2%	3.8%	8.2%	1,725,259	
Travel Expenses	3.5%	2.9%	1.7%	4.5%	722,172	
Occupancy	3.5%	2.7%	2.1%	4.3%	767,770	
Communications	2.0%	1.2%	1.0%	1.6%	264,355	
Depreciation/Amortization	2.3%	0.7%	0.0%	2.8%	438,144	
Postage & Freight	2.8%	1.9%	1.4%	3.2%	499,928	
Printing	4.8%	2.3%	0.5%	7.8%	1,100,728	
Computers & Data Processing	0.7%	0.6%	0.0%	0.8%	198,829	
Office Equipment & Supplies	1.9%	1.8%	0.6%	2.3%	345,286	
Meeting Expenses	10.5%	7.9%	1.3%	12.4%	1,409,742	
Audit & Tax Fees	0.6%	0.4%	0.2%	0.8%	113,091	
Outside Legal Fees	0.9%	0.2%	0.0%	0.4%	73,318	
Other Consulting Fees	3.9%	1.0%	0.6%	4.9%	735,164	
Cost of Sales	3.6%	0.0%	0.0%	1.7%	309,296	
Federal Income Tax	0.6%	0.0%	0.0%	0.0%	37,879	
State & Local Taxes	0.7%	0.1%	0.0%	1.0%	110,482	
Insurance	1.1%	0.9%	0.8%	1.1%	126,985	
Other Expenses	8.3%	3.3%	1.9%	10.2%	988,897	
Total Expenses	90.6%	88.9%	80.8%	98.9%	$ 14,881,380	

EXPENSE BY FUNCTION: 9 Respondents

Executive & Administrative	39.2%	31.8%	21.6%	52.1%	$ 4,464,001	
Volunteers & Governance	3.4%	2.3%	0.4%	5.3%	944,115	
Membership Promotion	2.7%	1.5%	0.2%	5.0%	809,008	
Public Relations	2.4%	0.0%	0.0%	3.0%	655,377	
Government Affairs	6.9%	4.5%	0.4%	8.3%	1,492,839	
Periodical Publications	5.9%	5.7%	1.3%	8.6%	1,174,956	
Nonperiodical Publications	0.8%	0.0%	0.0%	0.6%	370,104	
Conventions/Expositions	14.5%	13.2%	1.3%	25.4%	2,304,715	
Education Programs	1.7%	0.0%	0.0%	1.0%	597,621	
Cert/Accred/Standardization	0.0%	0.0%	0.0%	0.0%	0	
Group Insurance Programs	0.9%	0.0%	0.0%	0.3%	303,529	
Other Programs & Services	14.2%	9.9%	0.0%	19.6%	1,551,560	
Total Expenses	92.6%	93.5%	80.8%	102.0%	$ 14,647,805	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	8.6	2.0	0.0	7.0	
Full-Time Nonexempt	7.7	6.0	1.0	7.0	
Part Time	0.6	0.0	0.0	0.0	
Total Staff	16.9	7.0	2.0	11.0	
Cost Per Staff Member	$52,345	$29,947	$25,172	$37,090	

TABLE 18

Geographical Scope: All
Membership Type: Corporate/Wholesale and Retail
Budget Group: All

INCOME: 35 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	30.2%	27.2%	18.1%	37.6%	$ 19,579,573	
Dues—Associate	4.4%	1.4%	0.0%	7.5%	3,342,011	
Dues—Other	0.6%	0.0%	0.0%	0.6%	359,299	
Education Programs	4.2%	1.6%	0.2%	6.5%	4,649,299	
Conventions	20.6%	14.4%	0.0%	34.9%	13,913,390	
Expositions	13.0%	0.0%	0.0%	13.8%	17,134,651	
Cert/Accred/Standardization	0.6%	0.0%	0.0%	0.0%	406,782	
Periodical—Advertising	3.7%	0.0%	0.0%	5.1%	2,547,675	
Periodical—Subscriptions	0.5%	0.0%	0.0%	0.0%	318,304	
Periodical—Other	0.1%	0.0%	0.0%	0.0%	125,744	
Nonperiodical Publications	1.9%	0.0%	0.0%	0.6%	1,494,375	
Sales of Other Products	3.5%	0.0%	0.0%	0.5%	2,667,499	
Group Insurance—Royalties	1.2%	0.0%	0.0%	0.0%	185,276	
Group Insurance—Administration	1.1%	0.0%	0.0%	0.0%	464,479	
Group Insurance—Other	0.9%	0.0%	0.0%	0.0%	400,190	
Other Royalties	0.1%	0.0%	0.0%	0.0%	50,368	
Grants & Contracts	1.4%	0.0%	0.0%	0.0%	1,940,152	
Investments	4.8%	3.0%	1.4%	4.1%	2,975,982	
Subsidiary Income	0.2%	0.0%	0.0%	0.0%	298,715	
Mgmt/Admin/Svc Fees	1.5%	0.0%	0.0%	0.2%	839,783	
Other Income	5.7%	0.6%	0.0%	2.3%	3,981,717	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 77,675,264	

EXPENSE BY OBJECT: 33 Respondents

Personnel—Salaries	27.0%	23.3%	19.6%	28.8%	$ 16,903,298	
Commissions	0.3%	0.0%	0.0%	0.0%	26,250	
Personnel Taxes and Benefits	6.0%	4.9%	3.5%	6.4%	3,850,075	
Travel Expenses	4.4%	3.3%	1.2%	[illegible]%	3,268,651	
Occupancy	3.2%	2.6%	1.2%	4.1%	2,477,754	
Communications	1.8%	1.1%	0.5%	2.1%	945,975	
Depreciation/Amortization	1.6%	1.5%	0.8%	1.9%	1,203,512	
Postage & Freight	1.9%	1.4%	0.8%	2.7%	1,483,355	
Printing	4.5%	4.2%	0.7%	6.5%	4,156,117	
Computers & Data Processing	0.8%	0.5%	0.0%	0.9%	771,096	
Office Equipment & Supplies	2.2%	1.9%	0.9%	2.8%	1,233,962	
Meeting Expenses	14.6%	13.3%	1.9%	22.5%	12,645,414	
Audit & Tax Fees	0.7%	0.5%	0.3%	0.7%	253,333	
Outside Legal Fees	1.8%	0.7%	0.0%	2.0%	961,799	
Other Consulting Fees	2.1%	0.1%	0.0%	1.8%	3,574,509	
Cost of Sales	4.4%	0.0%	0.0%	1.9%	2,533,901	
Federal Income Tax	0.0%	0.0%	0.0%	0.0%	2,379	
State & Local Taxes	0.2%	0.0%	0.0%	0.2%	144,339	
Insurance	1.4%	0.8%	0.5%	1.0%	563,523	
Other Expenses	15.7%	10.8%	2.1%	22.3%	9,826,337	
Total Expenses	94.6%	95.5%	88.9%	101.2%	$ 66,827,579	

EXPENSE BY FUNCTION: 31 Respondents

Executive & Administrative	29.0%	26.8%	18.1%	36.2%	$ 16,987,164	
Volunteers & Governance	3.1%	2.3%	0.0%	4.7%	2,200,400	
Membership Promotion	4.2%	2.5%	0.1%	5.1%	2,886,634	
Public Relations	4.6%	0.6%	0.0%	4.2%	3,587,275	
Government Affairs	6.4%	1.2%	0.0%	7.4%	5,670,199	
Periodical Publications	4.1%	1.4%	0.0%	4.7%	2,406,582	
Nonperiodical Publications	2.7%	0.0%	0.0%	1.7%	3,958,586	
Conventions/Expositions	21.8%	23.1%	9.5%	30.2%	11,203,657	
Education Programs	6.1%	2.6%	0.0%	7.7%	12,748,144	
Cert/Accred/Standardization	0.4%	0.0%	0.0%	0.0%	401,905	
Group Insurance Programs	3.1%	0.0%	0.0%	0.8%	728,246	
Other Programs & Services	10.5%	5.7%	1.0%	9.9%	8,228,744	
Total Expenses	96.0%	97.8%	93.6%	101.2%	$ 71,007,536	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	9.2	6.0	1.0	13.0	
Full-Time Nonexempt	7.4	4.0	0.0	11.0	
Part Time	1.6	1.0	0.0	2.0	
Total Staff	18.2	10.0	5.0	28.0	
Cost Per Staff Member	$32,126	$31,299	$21,676	$41,121	

Geographical Scope: All
Membership Type: Corporate/Service Industries and Insurance
Budget Group: All

INCOME: 28 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	50.0%	44.5%	34.5%	57.2%	$ 19,310,811	
Dues—Associate	2.1%	0.0%	0.0%	3.5%	644,331	
Dues—Other	1.8%	0.0%	0.0%	1.2%	284,152	
Education Programs	9.8%	2.6%	0.0%	14.9%	2,252,912	
Conventions	8.6%	3.9%	0.0%	13.6%	2,637,863	
Expositions	2.7%	0.0%	0.0%	0.0%	912,383	
Cert/Accred/Standardization	0.5%	0.0%	0.0%	0.0%	127,969	
Periodical—Advertising	6.1%	0.0%	0.0%	7.9%	2,577,455	
Periodical—Subscriptions	0.2%	0.0%	0.0%	0.0%	107,520	
Periodical—Other	0.2%	0.0%	0.0%	0.0%	68,378	
Nonperiodical Publications	1.2%	0.0%	0.0%	0.1%	489,886	
Sales of Other Products	1.9%	0.0%	0.0%	0.7%	419,093	
Group Insurance—Royalties	0.8%	0.0%	0.0%	0.0%	268,904	
Group Insurance—Administration	1.4%	0.0%	0.0%	0.0%	405,888	
Group Insurance—Other	0.6%	0.0%	0.0%	0.0%	101,107	
Other Royalties	0.1%	0.0%	0.0%	0.0%	9,907	
Grants & Contracts	1.2%	0.0%	0.0%	0.0%	1,360,973	
Investments	3.5%	2.9%	1.1%	4.1%	1,080,164	
Subsidiary Income	1.0%	0.0%	0.0%	0.0%	468,743	
Mgmt/Admin/Svc Fees	3.0%	0.0%	0.0%	0.7%	1,918,917	
Other Income	3.3%	0.4%	0.1%	2.4%	1,141,900	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 36,589,256	

EXPENSE BY OBJECT: 27 Respondents

Personnel—Salaries	31.3%	30.4%	24.2%	36.1%	$ 12,179,535	
Commissions	1.1%	0.0%	0.0%	0.0%	469,215	
Personnel Taxes and Benefits	6.2%	6.1%	4.1%	8.0%	2,663,870	
Travel Expenses	3.8%	3.4%	1.5%	5.6%	1,525,208	
Occupancy	4.4%	4.7%	2.7%	5.6%	1,218,705	
Communications	1.5%	1.2%	0.9%	1.9%	622,819	
Depreciation/Amortization	1.6%	1.3%	0.2%	2.1%	616,403	
Postage & Freight	2.4%	1.9%	1.4%	2.6%	785,398	
Printing	5.7%	3.2%	1.2%	5.4%	2,315,881	
Computers & Data Processing	0.7%	0.1%	0.0%	0.8%	382,956	
Office Equipment & Supplies	2.4%	2.2%	1.0%	3.0%	816,505	
Meeting Expenses	9.8%	3.0%	1.7%	12.0%	2,442,701	
Audit & Tax Fees	0.7%	0.6%	0.4%	0.9%	201,177	
Outside Legal Fees	2.6%	0.8%	0.1%	1.7%	570,442	
Other Consulting Fees	2.5%	0.0%	0.0%	2.8%	943,008	
Cost of Sales	2.1%	0.0%	0.0%	0.0%	490,357	
Federal Income Tax	0.0%	0.0%	0.0%	0.0%	688	
State & Local Taxes	0.2%	0.0%	0.0%	0.1%	119,006	
Insurance	1.2%	0.8%	0.2%	1.5%	622,203	
Other Expenses	14.6%	12.9%	3.0%	21.5%	4,536,983	
Total Expenses	94.8%	95.8%	91.7%	100.5%	$ 33,523,060	

EXPENSE BY FUNCTION: 18 Respondents

Executive & Administrative	34.0%	33.4%	19.6%	41.0%	$ 6,546,900	
Volunteers & Governance	4.1%	1.9%	0.0%	5.6%	735,645	
Membership Promotion	3.8%	0.8%	0.0%	4.5%	900,137	
Public Relations	3.3%	0.0%	0.0%	3.1%	583,327	
Government Affairs	6.6%	1.7%	0.6%	5.5%	967,255	
Periodical Publications	8.0%	3.5%	0.5%	9.4%	2,071,535	
Nonperiodical Publications	1.5%	0.0%	0.0%	1.2%	319,717	
Conventions/Expositions	9.1%	8.9%	1.5%	13.2%	2,049,189	
Education Programs	9.2%	4.0%	1.3%	9.4%	1,841,186	
Cert/Accred/Standardization	2.0%	0.0%	0.0%	0.0%	265,626	
Group Insurance Programs	0.4%	0.0%	0.0%	0.0%	87,684	
Other Programs & Services	11.3%	1.3%	0.0%	5.1%	5,612,275	
Total Expenses	93.3%	95.8%	91.7%	99.2%	$ 21,980,476	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	6.3	3.0	1.0	6.0	
Full-Time Nonexempt	10.7	4.0	1.0	10.0	
Part Time	1.4	0.0	0.0	1.0	
Total Staff	18.4	10.0	5.0	16.0	
Cost Per Staff Member	$31,752	$31,822	$25,661	$39,735	

TABLE 20

Geographical Scope: All
Membership Type: Corporate/Business and Commercial
Budget Group: All

INCOME: 47 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	40.0%	38.0%	18.5%	56.4%	$ 31,389,089	
Dues—Associate	5.2%	0.6%	0.0%	6.7%	4,712,388	
Dues—Other	0.8%	0.0%	0.0%	0.1%	327,681	
Education Programs	5.9%	1.4%	0.0%	12.5%	4,243,338	
Conventions	14.0%	10.1%	0.0%	21.9%	23,335,663	
Expositions	10.5%	0.0%	0.0%	7.2%	6,435,379	
Cert/Accred/Standardization	1.0%	0.0%	0.0%	0.0%	788,893	
Periodical—Advertising	5.9%	0.0%	0.0%	6.6%	6,829,536	
Periodical—Subscriptions	0.2%	0.0%	0.0%	0.0%	240,476	
Periodical—Other	0.0%	0.0%	0.0%	0.0%	81,691	
Nonperiodical Publications	1.2%	0.0%	0.0%	1.1%	1,715,318	
Sales of Other Products	1.8%	0.0%	0.0%	1.4%	1,043,567	
Group Insurance—Royalties	0.2%	0.0%	0.0%	0.0%	193,964	
Group Insurance—Administration	1.3%	0.0%	0.0%	0.0%	1,877,970	
Group Insurance—Other	0.3%	0.0%	0.0%	0.0%	130,627	
Other Royalties	0.2%	0.0%	0.0%	0.0%	251,871	
Grants & Contracts	3.3%	0.0%	0.0%	0.0%	2,632,623	
Investments	2.4%	2.2%	0.8%	3.1%	2,432,713	
Subsidiary Income	0.0%	0.0%	0.0%	0.0%	2,000	
Mgmt/Admin/Svc Fees	1.9%	0.0%	0.0%	0.0%	380,484	
Other Income	3.3%	0.5%	0.0%	2.5%	1,835,317	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 90,880,588	

EXPENSE BY OBJECT: 47 Respondents

Personnel—Salaries	40.1%	29.2%	22.1%	39.1%	$ 22,235,257	
Commissions	1.1%	0.0%	0.0%	0.0%	1,061,328	
Personnel Taxes and Benefits	5.9%	5.6%	3.0%	7.5%	4,657,388	
Travel Expenses	4.5%	3.4%	1.4%	5.0%	2,903,968	
Occupancy	4.6%	4.2%	2.1%	6.3%	4,254,167	
Communications	1.8%	1.2%	0.7%	1.8%	1,761,493	
Depreciation/Amortization	1.6%	1.1%	0.0%	2.6%	1,511,707	
Postage & Freight	2.7%	2.3%	1.3%	3.0%	2,323,574	
Printing	6.8%	4.4%	1.5%	8.9%	5,290,981	
Computers & Data Processing	1.1%	0.3%	0.0%	1.0%	544,540	
Office Equipment & Supplies	2.6%	2.4%	0.9%	3.2%	1,720,444	
Meeting Expenses	11.9%	4.9%	1.2%	21.2%	10,674,436	
Audit & Tax Fees	1.3%	0.6%	0.3%	1.0%	554,726	
Outside Legal Fees	1.8%	0.5%	0.0%	1.3%	2,340,889	
Other Consulting Fees	2.7%	0.9%	0.0%	1.7%	2,042,487	
Cost of Sales	2.3%	0.0%	0.0%	1.2%	3,085,235	
Federal Income Tax	0.4%	0.0%	0.0%	0.0%	252,496	
State & Local Taxes	0.1%	0.0%	0.0%	0.1%	116,900	
Insurance	1.0%	0.6%	0.4%	1.2%	1,001,763	
Other Expenses	14.1%	8.2%	2.3%	17.3%	17,060,120	
Total Expenses	108.4%	95.9%	87.6%	100.8%	$ 85,373,899	

EXPENSE BY FUNCTION: 41 Respondents

Executive & Administrative	43.0%	33.5%	14.5%	27.4%	$ 21,900,656	
Volunteers & Governance	2.2%	0.6%	0.0%	0.0%	888,123	
Membership Promotion	6.1%	3.9%	0.3%	1.8%	5,602,437	
Public Relations	6.1%	1.3%	0.0%	0.7%	4,138,019	
Government Affairs	6.9%	1.4%	0.0%	0.5%	4,912,652	
Periodical Publications	7.1%	3.2%	0.3%	1.9%	7,197,000	
Nonperiodical Publications	2.2%	0.4%	0.0%	0.0%	1,755,043	
Conventions/Expositions	14.6%	14.8%	1.1%	11.3%	17,164,344	
Education Programs	4.2%	1.5%	0.0%	1.1%	3,685,350	
Cert/Accred/Standardization	1.7%	0.0%	0.0%	0.0%	857,973	
Group Insurance Programs	3.1%	0.0%	0.0%	0.0%	2,328,878	
Other Programs & Services	11.3%	1.8%	0.0%	1.0%	8,021,803	
Total Expenses	108.5%	96.1%	87.5%	94.5%	$ 78,452,278	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	8.0	4.0	1.0	10.0	
Full-Time Nonexempt	6.2	3.0	0.0	7.0	
Part Time	1.6	1.0	0.0	2.0	
Total Staff	15.8	8.0	4.0	23.0	
Cost Per Staff Member	$35,143	$34,392	$25,013	$41,200	

Geographical Scope: All
Membership Type: Individual/Legal
Budget Group: All

TABLE 21

INCOME: 23 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	38.5%	34.2%	28.1%	52.9%	$ 39,200,756	
Dues—Associate	1.3%	0.0%	0.0%	0.0%	96,341	
Dues—Other	1.3%	0.0%	0.0%	0.1%	1,504,306	
Education Programs	14.0%	12.6%	0.0%	21.0%	9,562,156	
Conventions	4.9%	4.4%	0.5%	7.9%	2,053,601	
Expositions	0.4%	0.0%	0.0%	0.0%	71,525	
Cert/Accred/Standardization	3.3%	0.0%	0.0%	0.0%	467,134	
Periodical—Advertising	1.9%	0.5%	0.0%	3.1%	1,994,410	
Periodical—Subscriptions	1.6%	0.1%	0.0%	0.9%	413,396	
Periodical—Other	1.6%	0.0%	0.0%	0.0%	182,104	
Nonperiodical Publications	2.7%	0.3%	0.0%	1.4%	1,025,645	
Sales of Other Products	1.4%	0.0%	0.0%	2.0%	1,680,170	
Group Insurance—Royalties	1.0%	0.0%	0.0%	0.0%	273,043	
Group Insurance—Administration	0.1%	0.0%	0.0%	0.0%	21,900	
Group Insurance—Other	0.3%	0.0%	0.0%	0.0%	49,302	
Other Royalties	4.5%	0.0%	0.0%	0.5%	583,635	
Grants & Contracts	5.4%	0.0%	0.0%	0.0%	1,794,144	
Investments	2.7%	3.0%	1.3%	3.3%	1,551,566	
Subsidiary Income	0.2%	0.0%	0.0%	0.0%	1,708,347	
Mgmt/Admin/Svc Fees	1.0%	0.0%	0.0%	1.7%	589,580	
Other Income	11.9%	4.8%	1.1%	19.4%	25,426,948	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 90,250,009	

EXPENSE BY OBJECT: 23 Respondents

Personnel—Salaries	28.6%	29.3%	21.9%	31.7%	$ 26,883,769	
Commissions	0.2%	0.0%	0.0%	0.0%	536,430	
Personnel Taxes and Benefits	5.2%	6.0%	2.1%	6.7%	5,718,693	
Travel Expenses	4.6%	3.0%	1.6%	5.9%	4,465,436	
Occupancy	4.7%	3.5%	1.3%	5.6%	3,379,823	
Communications	1.8%	1.1%	0.7%	1.5%	1,208,055	
Depreciation/Amortization	2.0%	1.7%	0.0%	3.1%	1,221,046	
Postage & Freight	2.3%	1.7%	0.9%	2.6%	1,731,253	
Printing	4.7%	3.9%	0.7%	7.8%	3,423,079	
Computers & Data Processing	2.5%	0.9%	0.0%	1.6%	1,250,087	
Office Equipment & Supplies	2.6%	2.1%	1.5%	3.2%	2,196,815	
Meeting Expenses	5.5%	2.5%	0.0%	7.9%	2,000,192	
Audit & Tax Fees	0.5%	0.5%	0.3%	0.7%	175,674	
Outside Legal Fees	1.5%	0.3%	0.0%	0.7%	583,671	
Other Consulting Fees	3.8%	1.7%	0.5%	3.7%	4,095,688	
Cost of Sales	3.6%	0.0%	0.0%	1.3%	1,114,326	
Federal Income Tax	0.1%	0.0%	0.0%	0.0%	21,430	
State & Local Taxes	0.1%	0.0%	0.0%	0.2%	17,778	
Insurance	0.7%	0.5%	0.2%	1.0%	382,952	
Other Expenses	14.6%	10.4%	2.3%	20.2%	26,337,726	
Total Expenses	89.6%	94.2%	84.3%	97.1%	$ 86,743,923	

EXPENSE BY FUNCTION: 21 Respondents

Executive & Administrative	27.7%	26.6%	17.2%	41.0%	$ 14,234,674	
Volunteers & Governance	4.3%	1.8%	0.0%	3.4%	4,121,299	
Membership Promotion	5.2%	3.0%	0.3%	5.4%	1,660,023	
Public Relations	1.9%	0.8%	0.0%	3.4%	527,777	
Government Affairs	5.0%	2.3%	0.7%	10.4%	1,254,368	
Periodical Publications	6.1%	6.2%	3.0%	8.3%	4,020,203	
Nonperiodical Publications	2.9%	0.0%	0.0%	4.8%	1,850,343	
Conventions/Expositions	6.7%	4.0%	0.5%	11.9%	2,272,423	
Education Programs	12.1%	7.3%	1.0%	18.6%	5,025,985	
Cert/Accred/Standardization	0.5%	0.0%	0.0%	0.0%	493,111	
Group Insurance Programs	0.5%	0.0%	0.0%	0.0%	129,935	
Other Programs & Services	16.5%	7.6%	0.8%	25.3%	48,439,873	
Total Expenses	89.4%	94.2%	84.3%	97.1%	$ 84,030,014	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	8.5	7.0	2.0	9.0	
Full-Time Nonexempt	14.2	1.0	0.0	7.0	
Part Time	3.8	1.0	0.0	2.0	
Total Staff	26.5	11.0	5.0	19.0	
Cost Per Staff Member	$25,516	$24,682	$20,127	$27,710	

TABLE 22

Geographical Scope: All
Membership Type: Individual/Health, Medical, and Pharmaceutical
Budget Group: All

INCOME: 100 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	44.8%	44.3%	30.0%	60.7%	$ 129,053,108	
Dues—Associate	1.0%	0.0%	0.0%	0.0%	1,366,430	
Dues—Other	1.0%	0.0%	0.0%	0.7%	3,673,850	
Education Programs	6.8%	2.2%	0.0%	7.2%	16,631,239	
Conventions	9.9%	4.7%	0.0%	12.5%	20,504,789	
Expositions	3.1%	0.0%	0.0%	4.3%	17,830,990	
Cert/Accred/Standardization	1.7%	0.0%	0.0%	0.0%	26,176,128	
Periodical—Advertising	5.2%	3.1%	0.2%	7.1%	24,219,340	
Periodical—Subscriptions	3.0%	0.1%	0.0%	2.3%	14,525,987	
Periodical—Other	0.6%	0.0%	0.0%	0.0%	1,079,686	
Nonperiodical Publications	1.1%	0.0%	0.0%	0.9%	6,638,804	
Sales of Other Products	1.2%	0.0%	0.0%	1.4%	7,334,469	
Group Insurance—Royalties	0.1%	0.0%	0.0%	0.0%	507,792	
Group Insurance—Administration	0.4%	0.0%	0.0%	0.0%	1,436,596	
Group Insurance—Other	0.1%	0.0%	0.0%	0.0%	954,398	
Other Royalties	0.8%	0.0%	0.0%	0.0%	5,656,651	
Grants & Contracts	4.1%	0.0%	0.0%	2.1%	33,020,588	
Investments	5.4%	4.9%	2.5%	6.8%	17,817,326	
Subsidiary Income	0.5%	0.0%	0.0%	0.0%	2,403,101	
Mgmt/Admin/Svc Fees	2.5%	0.0%	0.0%	1.5%	4,401,903	
Other Income	6.7%	2.0%	0.4%	6.1%	20,370,448	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 355,603,623	

EXPENSE BY OBJECT: 100 Respondents

Personnel—Salaries	29.2%	26.1%	21.6%	35.6%	$ 98,828,463	
Commissions	0.8%	0.0%	0.0%	0.0%	4,177,714	
Personnel Taxes and Benefits	5.5%	5.4%	3.6%	7.4%	20,755,763	
Travel Expenses	5.0%	4.5%	2.0%	7.2%	21,002,788	
Occupancy	3.8%	3.3%	2.0%	5.1%	15,097,916	
Communications	2.1%	1.2%	0.8%	2.6%	6,725,282	
Depreciation/Amortization	2.0%	1.7%	0.6%	2.8%	8,844,640	
Postage & Freight	3.1%	2.7%	1.6%	4.1%	11,957,083	
Printing	6.8%	5.3%	1.9%	9.8%	23,299,884	
Computers & Data Processing	1.1%	0.6%	0.1%	1.7%	5,668,231	
Office Equipment & Supplies	2.7%	2.1%	1.2%	3.2%	12,932,938	
Meeting Expenses	9.4%	7.2%	2.6%	13.5%	19,659,469	
Audit & Tax Fees	0.7%	0.5%	0.3%	0.8%	1,236,983	
Outside Legal Fees	1.7%	0.7%	0.2%	2.0%	4,579,670	
Other Consulting Fees	4.2%	1.8%	0.2%	5.4%	15,372,643	
Cost of Sales	2.2%	0.0%	0.0%	1.4%	20,203,082	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	1,089,349	
State & Local Taxes	0.2%	0.0%	0.0%	0.1%	883,045	
Insurance	1.1%	0.7%	0.4%	1.2%	2,517,346	
Other Expenses	11.2%	8.0%	3.0%	16.2%	37,490,612	
Total Expenses	93.0%	95.4%	86.8%	100.0%	$ 332,322,901	

EXPENSE BY FUNCTION: 88 Respondents

Executive & Administrative	28.2%	24.7%	15.9%	37.2%	$ 69,893,849	
Volunteers & Governance	5.5%	3.6%	0.4%	8.1%	14,503,485	
Membership Promotion	4.5%	2.2%	0.0%	5.9%	13,876,652	
Public Relations	4.3%	1.5%	0.0%	5.0%	14,855,421	
Government Affairs	4.5%	2.6%	0.0%	5.5%	11,420,222	
Periodical Publications	10.2%	8.4%	2.5%	15.0%	37,936,986	
Nonperiodical Publications	1.2%	0.0%	0.0%	1.3%	5,212,259	
Conventions/Expositions	10.3%	7.9%	3.3%	15.0%	25,545,852	
Education Programs	7.1%	3.0%	0.2%	9.3%	31,147,439	
Cert/Accred/Standardization	1.7%	0.0%	0.0%	1.2%	20,559,353	
Group Insurance Programs	1.2%	0.0%	0.0%	0.0%	2,086,220	
Other Programs & Services	13.9%	6.9%	1.4%	18.7%	61,952,125	
Total Expenses	92.6%	95.4%	87.5%	100.0%	$ 308,989,863	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	17.4	7.0	1.0	19.0	
Full-Time Nonexempt	17.9	7.0	1.0	19.0	
Part Time	5.2	1.0	0.0	2.0	
Total Staff	40.5	17.0	7.0	43.0	
Cost Per Staff Member	$29,377	$29,438	$22,554	$34,581	

Geographical Scope: All
Membership Type: Individual/Education
Budget Group: All

TABLE 23

INCOME: 27 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	40.3%	33.0%	26.1%	46.6%	$ 26,096,802	
Dues—Associate	0.6%	0.0%	0.0%	0.0%	190,303	
Dues—Other	4.1%	0.0%	0.0%	0.7%	1,010,025	
Education Programs	4.9%	0.0%	0.0%	3.4%	1,471,812	
Conventions	11.6%	8.1%	0.0%	18.4%	8,679,720	
Expositions	1.9%	0.0%	0.0%	3.4%	1,460,505	
Cert/Accred/Standardization	1.8%	0.0%	0.0%	0.0%	1,374,374	
Periodical—Advertising	3.9%	2.3%	0.0%	5.1%	3,437,638	
Periodical—Subscriptions	4.4%	0.4%	0.0%	4.3%	2,586,575	
Periodical—Other	0.9%	0.0%	0.0%	0.0%	602,314	
Nonperiodical Publications	4.1%	0.9%	0.0%	4.7%	5,197,722	
Sales of Other Products	2.4%	0.4%	0.0%	2.1%	1,764,606	
Group Insurance—Royalties	0.4%	0.0%	0.0%	0.0%	280,813	
Group Insurance—Administration	1.0%	0.0%	0.0%	0.0%	285,483	
Group Insurance—Other	0.1%	0.0%	0.0%	0.0%	83,162	
Other Royalties	0.2%	0.0%	0.0%	0.0%	119,277	
Grants & Contracts	7.1%	0.0%	0.0%	3.5%	4,726,959	
Investments	3.6%	3.2%	1.9%	4.4%	2,558,851	
Subsidiary Income	0.3%	0.0%	0.0%	0.0%	15,693	
Mgmt/Admin/Svc Fees	0.3%	0.0%	0.0%	0.0%	153,750	
Other Income	6.1%	2.2%	0.2%	4.4%	2,913,144	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 65,009,528	

EXPENSE BY OBJECT: 26 Respondents

Personnel—Salaries	27.4%	27.3%	21.7%	30.5%	$ 19,021,061	
Commissions	0.4%	0.0%	0.0%	0.0%	431,525	
Personnel Taxes and Benefits	5.9%	5.2%	3.4%	6.8%	3,678,739	
Travel Expenses	5.2%	4.0%	1.7%	6.9%	3,113,843	
Occupancy	4.1%	3.3%	1.4%	5.3%	2,604,053	
Communications	1.8%	1.0%	0.5%	1.4%	885,545	
Depreciation/Amortization	2.2%	1.9%	0.4%	3.0%	1,444,300	
Postage & Freight	3.8%	2.8%	1.4%	6.7%	3,277,011	
Printing	11.1%	12.0%	2.0%	15.8%	6,862,855	
Computers & Data Processing	1.3%	0.6%	0.0%	1.8%	742,750	
Office Equipment & Supplies	3.1%	2.2%	1.1%	4.0%	2,150,654	
Meeting Expenses	8.3%	5.0%	0.6%	9.8%	3,695,673	
Audit & Tax Fees	0.4%	0.4%	0.0%	0.5%	163,653	
Outside Legal Fees	0.3%	0.1%	0.0%	0.3%	87,841	
Other Consulting Fees	2.2%	0.8%	0.0%	3.2%	1,139,529	
Cost of Sales	3.0%	1.0%	0.0%	3.5%	2,917,195	
Federal Income Tax	0.3%	0.0%	0.0%	0.0%	110,620	
State & Local Taxes	0.2%	0.0%	0.0%	0.0%	129,639	
Insurance	0.6%	0.5%	0.3%	0.6%	285,986	
Other Expenses	13.4%	7.3%	3.0%	14.4%	7,557,342	
Total Expenses	95.0%	94.6%	88.5%	101.1%	$ 60,299,814	

EXPENSE BY FUNCTION: 21 Respondents

Executive & Administrative	28.7%	25.9%	15.9%	44.4%	$ 10,963,084	
Volunteers & Governance	5.5%	3.1%	0.0%	5.4%	2,180,289	
Membership Promotion	4.8%	3.4%	0.6%	6.4%	3,717,806	
Public Relations	2.2%	0.0%	0.0%	1.3%	1,638,716	
Government Affairs	1.2%	0.0%	0.0%	1.1%	1,070,169	
Periodical Publications	14.6%	13.6%	4.2%	22.4%	8,905,168	
Nonperiodical Publications	4.5%	3.0%	0.0%	6.1%	3,950,118	
Conventions/Expositions	10.5%	9.9%	3.5%	14.8%	5,599,942	
Education Programs	5.9%	0.0%	0.0%	6.0%	3,319,889	
Cert/Accred/Standardization	4.2%	0.0%	0.0%	0.0%	414,751	
Group Insurance Programs	0.0%	0.0%	0.0%	0.0%	0	
Other Programs & Services	12.9%	4.1%	0.9%	18.0%	5,809,770	
Total Expenses	95.0%	95.3%	88.5%	101.8%	$ 47,569,702	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	13.0	7.0	2.0	14.0	
Full-Time Nonexempt	15.9	7.0	2.0	29.0	
Part Time	3.2	2.0	1.0	4.0	
Total Staff	32.1	17.0	5.0	42.0	
Cost Per Staff Member	$25,768	$24,028	$20,704	$29,328	

TABLE 24

Geographical Scope: All
Membership Type: Individual/Business Professions
Budget Group: All

INCOME: 48 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	40.9%	38.1%	25.3%	60.3%	$ 40,739,647	
Dues—Associate	4.9%	0.0%	0.0%	2.5%	4,123,991	
Dues—Other	3.0%	0.0%	0.0%	3.0%	1,722,906	
Education Programs	8.2%	2.3%	0.0%	14.3%	12,190,128	
Conventions	12.1%	5.4%	0.0%	15.1%	11,176,705	
Expositions	1.1%	0.0%	0.0%	0.0%	1,449,584	
Cert/Accred/Standardization	2.5%	0.0%	0.0%	0.0%	4,666,494	
Periodical—Advertising	1.6%	0.0%	0.0%	1.8%	3,877,949	
Periodical—Subscriptions	1.8%	0.0%	0.0%	0.1%	5,454,416	
Periodical—Other	1.1%	0.0%	0.0%	0.0%	2,496,077	
Nonperiodical Publications	2.2%	0.0%	0.0%	0.0%	2,948,226	
Sales of Other Products	7.4%	0.3%	0.0%	5.5%	7,614,727	
Group Insurance—Royalties	0.2%	0.0%	0.0%	0.0%	136,518	
Group Insurance—Administration	0.1%	0.0%	0.0%	0.0%	81,087	
Group Insurance—Other	0.0%	0.0%	0.0%	0.0%	0	
Other Royalties	0.2%	0.0%	0.0%	0.0%	128,922	
Grants & Contracts	1.0%	0.0%	0.0%	0.0%	4,577,561	
Investments	3.8%	3.5%	1.8%	4.1%	4,954,966	
Subsidiary Income	0.1%	0.0%	0.0%	0.0%	155,687	
Mgmt/Admin/Svc Fees	3.6%	0.0%	0.0%	0.0%	2,362,326	
Other Income	4.2%	1.0%	0.2%	3.9%	3,020,735	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 113,878,652	

EXPENSE BY OBJECT: 48 Respondents

Personnel—Salaries	24.2%	22.2%	17.1%	27.4%	$ 29,092,679	
Commissions	1.2%	0.0%	0.0%	0.0%	1,311,091	
Personnel Taxes and Benefits	4.9%	4.6%	3.1%	6.3%	7,461,982	
Travel Expenses	4.3%	3.6%	2.0%	5.5%	5,403,507	
Occupancy	4.0%	3.5%	1.4%	6.4%	4,253,125	
Communications	2.7%	1.2%	0.8%	2.7%	1,924,306	
Depreciation/Amortization	5.1%	2.2%	0.1%	3.2%	3,775,881	
Postage & Freight	2.8%	2.2%	1.0%	4.1%	4,815,915	
Printing	4.7%	2.5%	1.3%	6.0%	6,290,166	
Computers & Data Processing	2.4%	0.8%	0.2%	1.6%	2,231,256	
Office Equipment & Supplies	3.4%	2.0%	1.0%	3.1%	3,167,679	
Meeting Expenses	11.9%	4.9%	1.4%	14.5%	11,051,281	
Audit & Tax Fees	0.7%	0.5%	0.3%	0.8%	393,207	
Outside Legal Fees	1.3%	0.7%	0.0%	1.3%	1,278,646	
Other Consulting Fees	1.9%	0.2%	0.0%	1.3%	2,289,397	
Cost of Sales	4.7%	0.0%	0.0%	4.2%	7,513,364	
Federal Income Tax	0.1%	0.0%	0.0%	0.0%	344,954	
State & Local Taxes	0.4%	0.0%	0.0%	0.2%	193,180	
Insurance	0.8%	0.5%	0.3%	0.8%	659,194	
Other Expenses	14.7%	6.9%	2.3%	24.3%	15,082,230	
Total Expenses	96.3%	95.6%	84.8%	100.1%	$ 108,533,040	

EXPENSE BY FUNCTION: 40 Respondents

Executive & Administrative	29.0%	23.7%	18.9%	38.2%	$ 24,595,473	
Volunteers & Governance	4.1%	1.8%	0.0%	4.4%	2,401,992	
Membership Promotion	6.0%	2.6%	0.5%	7.1%	7,993,321	
Public Relations	1.2%	0.4%	0.0%	1.3%	1,832,293	
Government Affairs	2.2%	0.3%	0.0%	2.7%	2,821,073	
Periodical Publications	6.1%	3.8%	1.3%	6.5%	8,774,022	
Nonperiodical Publications	1.4%	0.0%	0.0%	1.0%	2,734,797	
Conventions/Expositions	13.7%	8.9%	4.4%	17.8%	11,547,771	
Education Programs	5.6%	3.0%	0.0%	7.7%	7,258,774	
Cert/Accred/Standardization	3.0%	0.0%	0.0%	0.2%	4,733,042	
Group Insurance Programs	0.4%	0.0%	0.0%	0.0%	278,888	
Other Programs & Services	21.4%	8.4%	[illegible]0%	26.0%	20,364,987	
Total Expenses	94.1%	95.5%	84.8%	100.0%	$ 95,336,433	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	11.8	5.0	2.0	8.0	
Full-Time Nonexempt	10.7	5.0	2.0	11.0	
Part Time	1.3	1.0	0.0	2.0	
Total Staff	23.8	12.0	6.0	21.0	
Cost Per Staff Member	$26,168	$27,990	$20,156	$32,287	

Geographical Scope: All
Membership Type: Individual/Technical
Budget Group: All

INCOME: 30 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	22.8%	15.7%	9.5%	26.6%	$ 24,738,198	
Dues—Associate	2.7%	0.0%	0.0%	1.6%	1,112,836	
Dues—Other	1.8%	0.0%	0.0%	0.5%	4,180,810	
Education Programs	5.8%	0.2%	0.0%	5.4%	7,715,793	
Conventions	14.8%	9.9%	3.7%	19.4%	18,159,550	
Expositions	3.8%	0.0%	0.0%	3.1%	10,397,629	
Cert/Accred/Standardization	2.1%	0.0%	0.0%	0.0%	4,721,393	
Periodical—Advertising	6.5%	3.9%	0.0%	9.3%	15,086,345	
Periodical—Subscriptions	13.0%	7.4%	0.7%	15.2%	23,166,944	
Periodical—Other	5.2%	0.2%	0.0%	6.2%	3,809,848	
Nonperiodical Publications	9.6%	3.6%	0.0%	16.4%	16,585,168	
Sales of Other Products	1.2%	0.0%	0.0%	1.2%	1,980,487	
Group Insurance—Royalties	0.1%	0.0%	0.0%	0.0%	140,936	
Group Insurance—Administration	0.0%	0.0%	0.0%	0.0%	50,000	
Group Insurance—Other	0.0%	0.0%	0.0%	0.0%	7,047	
Other Royalties	0.7%	0.0%	0.0%	0.1%	727,806	
Grants & Contracts	1.1%	0.0%	0.0%	0.2%	1,521,324	
Investments	4.9%	3.2%	1.5%	5.6%	8,217,171	
Subsidiary Income	-1.6%	0.0%	0.0%	0.0%	(1,813,434)	
Mgmt/Admin/Svc Fees	0.6%	0.0%	0.0%	0.0%	1,318,515	
Other Income	4.9%	3.6%	0.5%	5.8%	7,465,885	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 149,290,251	

EXPENSE BY OBJECT: 29 Respondents

Personnel—Salaries	24.4%	23.7%	19.3%	28.9%	$ 35,657,837	
Commissions	0.6%	0.0%	0.0%	0.4%	2,345,959	
Personnel Taxes and Benefits	4.7%	4.2%	3.0%	6.2%	7,865,397	
Travel Expenses	3.6%	3.2%	1.4%	4.3%	6,104,508	
Occupancy	4.0%	3.2%	2.1%	5.3%	6,023,498	
Communications	0.9%	0.8%	0.6%	1.2%	1,295,229	
Depreciation/Amortization	2.4%	2.2%	0.9%	3.2%	3,722,687	
Postage & Freight	4.2%	4.1%	2.5%	6.2%	6,625,022	
Printing	14.7%	14.4%	2.7%	19.1%	13,583,167	
Computers & Data Processing	0.9%	0.6%	0.1%	1.3%	1,985,738	
Office Equipment & Supplies	2.3%	1.7%	1.0%	2.3%	2,799,013	
Meeting Expenses	9.6%	5.6%	1.4%	18.3%	11,792,103	
Audit & Tax Fees	0.6%	0.4%	0.3%	0.8%	506,014	
Outside Legal Fees	0.4%	0.3%	0.1%	0.7%	488,237	
Other Consulting Fees	2.6%	0.9%	0.0%	5.1%	5,613,104	
Cost of Sales	5.7%	0.2%	0.0%	7.3%	13,308,057	
Federal Income Tax	0.1%	0.0%	0.0%	0.0%	269,206	
State & Local Taxes	0.3%	0.0%	0.0%	0.2%	246,017	
Insurance	0.8%	0.7%	0.5%	0.9%	846,101	
Other Expenses	14.2%	10.5%	5.0%	16.4%	21,160,062	
Total Expenses	97.0%	96.9%	94.6%	99.9%	$ 142,236,956	

EXPENSE BY FUNCTION: 30 Respondents

Executive & Administrative	22.1%	17.0%	10.9%	24.6%	$ 23,733,465	
Volunteers & Governance	1.9%	0.0%	0.0%	2.8%	2,607,138	
Membership Promotion	4.6%	2.3%	0.5%	8.3%	10,690,598	
Public Relations	1.5%	0.0%	0.0%	1.3%	2,826,781	
Government Affairs	0.8%	0.0%	0.0%	0.0%	1,046,565	
Periodical Publications	26.2%	20.8%	14.5%	34.1%	39,561,763	
Nonperiodical Publications	7.3%	3.5%	0.0%	10.1%	13,736,082	
Conventions/Expositions	11.8%	11.2%	3.7%	17.2%	19,424,975	
Education Programs	5.4%	2.3%	0.0%	7.7%	7,768,149	
Cert/Accred/Standardization	4.2%	0.0%	0.0%	1.0%	6,457,331	
Group Insurance Programs	0.1%	0.0%	0.0%	0.0%	40,207	
Other Programs & Services	11.0%	5.4%	0.4%	11.1%	14,848,669	
Total Expenses	96.9%	96.8%	94.6%	99.8%	$ 142,741,723	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	23.1	10.0	3.0	30.0	
Full-Time Nonexempt	24.9	13.0	3.0	37.0	
Part Time	6.4	2.0	0.0	5.0	
Total Staff	54.4	26.0	10.0	78.0	
Cost Per Staff Member	$29,085	$28,803	$23,778	$34,232	

TABLE 26

Geographical Scope: All
Membership Type: Individual/Service Industries and Insurance
Budget Group: All

INCOME: 23 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	32.9%	26.1%	18.2%	34.6%	$ 22,640,575	
Dues—Associate	3.2%	0.0%	0.0%	0.4%	970,697	
Dues—Other	0.5%	0.0%	0.0%	0.1%	501,992	
Education Programs	27.5%	23.4%	1.6%	43.7%	27,859,963	
Conventions	9.5%	7.3%	0.0%	13.6%	5,727,924	
Expositions	5.2%	0.0%	0.0%	2.7%	3,303,755	
Cert/Accred/Standardization	0.6%	0.0%	0.0%	0.0%	911,926	
Periodical—Advertising	3.5%	0.8%	0.0%	2.2%	3,832,591	
Periodical—Subscriptions	0.3%	0.0%	0.0%	0.0%	414,742	
Periodical—Other	0.1%	0.0%	0.0%	0.0%	200,541	
Nonperiodical Publications	2.2%	0.0%	0.0%	0.0%	1,801,124	
Sales of Other Products	0.8%	0.3%	0.0%	0.6%	1,028,471	
Group Insurance—Royalties	0.3%	0.0%	0.0%	0.0%	795,494	
Group Insurance—Administration	1.5%	0.0%	0.0%	0.0%	226,369	
Group Insurance—Other	3.5%	0.0%	0.0%	0.0%	6,430,863	
Other Royalties	0.1%	0.0%	0.0%	0.0%	112,879	
Grants & Contracts	0.1%	0.0%	0.0%	0.0%	52,400	
Investments	3.0%	2.3%	1.5%	3.7%	2,349,622	
Subsidiary Income	0.0%	0.0%	0.0%	0.0%	214,392	
Mgmt/Admin/Svc Fees	0.2%	0.0%	0.0%	0.0%	379,328	
Other Income	5.0%	1.2%	0.4%	4.6%	2,518,925	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 82,274,573	

EXPENSE BY OBJECT: 23 Respondents

Personnel—Salaries	21.7%	21.3%	16.0%	25.2%	$ 17,627,017	
Commissions	0.3%	0.0%	0.0%	0.0%	689,636	
Personnel Taxes and Benefits	5.1%	3.8%	2.8%	6.0%	3,960,853	
Travel Expenses	4.3%	2.8%	1.8%	4.7%	2,629,002	
Occupancy	5.1%	3.5%	1.4%	4.8%	3,454,014	
Communications	1.6%	0.9%	0.5%	1.4%	1,617,981	
Depreciation/Amortization	2.2%	1.6%	0.3%	2.6%	2,083,146	
Postage & Freight	2.7%	2.0%	1.1%	3.5%	2,508,923	
Printing	6.7%	6.6%	2.9%	10.4%	5,540,503	
Computers & Data Processing	1.2%	0.6%	0.1%	1.4%	686,886	
Office Equipment & Supplies	2.8%	2.2%	1.5%	3.1%	1,745,743	
Meeting Expenses	20.1%	13.4%	6.1%	29.2%	11,352,682	
Audit & Tax Fees	0.7%	0.5%	0.2%	0.7%	285,464	
Outside Legal Fees	0.5%	0.3%	0.0%	1.0%	778,147	
Other Consulting Fees	1.5%	0.9%	0.0%	2.2%	1,633,535	
Cost of Sales	6.8%	0.0%	0.0%	5.3%	15,475,728	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	12,900	
State & Local Taxes	0.3%	0.0%	0.0%	0.2%	177,243	
Insurance	0.8%	0.5%	0.3%	0.9%	553,205	
Other Expenses	7.1%	4.9%	1.9%	10.1%	4,933,275	
Total Expenses	91.6%	94.1%	89.1%	99.5%	$ 77,745,883	

EXPENSE BY FUNCTION: 20 Respondents

Executive & Administrative	23.0%	19.7%	14.5%	27.2%	$ 12,321,652	
Volunteers & Governance	4.4%	1.4%	0.0%	7.4%	3,082,802	
Membership Promotion	5.5%	2.8%	0.8%	6.6%	3,333,350	
Public Relations	2.7%	1.7%	0.2%	2.3%	2,715,276	
Government Affairs	2.2%	1.0%	0.0%	3.0%	2,321,591	
Periodical Publications	7.0%	4.3%	1.4%	10.1%	6,125,777	
Nonperiodical Publications	2.0%	0.0%	0.0%	2.5%	1,968,439	
Conventions/Expositions	13.2%	9.7%	1.3%	20.9%	7,857,437	
Education Programs	22.6%	11.9%	4.2%	36.0%	23,959,270	
Cert/Accred/Standardization	1.8%	0.0%	0.0%	0.9%	2,159,051	
Group Insurance Programs	2.9%	0.0%	0.0%	0.3%	4,179,720	
Other Programs & Services	4.1%	1.0%	0.0%	6.5%	4,873,163	
Total Expenses	91.4%	93.2%	89.1%	96.7%	$ 74,897,528	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	15.6	6.0	3.0	11.0	
Full-Time Nonexempt	13.1	7.0	1.0	15.0	
Part Time	4.0	2.0	1.0	3.0	
Total Staff	32.7	9.0	6.0	26.0	
Cost Per Staff Member	$25,832	$24,721	$19,370	$30,902	

Geographical Scope: All
Membership Type: Individual/Cultural, Recreational, and Fraternal
Budget Group: All

TABLE 27

INCOME: 20 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	43.0%	42.4%	28.4%	60.8%	$ 15,843,536	
Dues—Associate	0.1%	0.0%	0.0%	0.0%	14,650	
Dues—Other	2.6%	0.0%	0.0%	1.8%	1,958,330	
Education Programs	4.4%	0.0%	0.0%	2.5%	1,748,507	
Conventions	4.4%	0.0%	0.0%	0.0%	947,044	
Expositions	1.9%	0.0%	0.0%	0.0%	250,943	
Cert/Accred/Standardization	0.1%	0.0%	0.0%	0.0%	4,500	
Periodical—Advertising	2.3%	0.0%	0.0%	2.7%	2,164,343	
Periodical—Subscriptions	2.3%	0.0%	0.0%	0.0%	250,177	
Periodical—Other	0.0%	0.0%	0.0%	0.0%	780	
Nonperiodical Publications	0.8%	0.0%	0.0%	0.0%	133,802	
Sales of Other Products	6.4%	0.4%	0.0%	4.7%	3,166,623	
Group Insurance—Royalties	0.5%	0.0%	0.0%	0.0%	118,282	
Group Insurance—Administration	0.0%	0.0%	0.0%	0.0%	29,042	
Group Insurance—Other	0.9%	0.0%	0.0%	0.0%	255,000	
Other Royalties	0.4%	0.0%	0.0%	0.0%	208,062	
Grants & Contracts	2.2%	0.0%	0.0%	3.4%	773,861	
Investments	8.3%	4.3%	2.3%	7.9%	4,201,703	
Subsidiary Income	0.8%	0.0%	0.0%	0.0%	112,558	
Mgmt/Admin/Svc Fees	1.3%	0.0%	0.0%	0.0%	664,342	
Other Income	17.3%	5.7%	1.1%	23.5%	11,969,685	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 44,815,770	

EXPENSE BY OBJECT: 20 Respondents

Personnel—Salaries	23.6%	23.4%	18.8%	28.8%	$ 9,343,698	
Commissions	0.0%	0.0%	0.0%	0.0%	30,142	
Personnel Taxes and Benefits	4.4%	4.2%	2.4%	6.8%	2,053,288	
Travel Expenses	2.6%	1.5%	0.6%	2.9%	869,381	
Occupancy	3.5%	1.6%	0.0%	4.7%	1,377,359	
Communications	2.9%	0.7%	0.4%	3.1%	854,825	
Depreciation/Amortization	2.5%	0.6%	0.0%	3.3%	1,002,827	
Postage & Freight	3.5%	2.7%	0.9%	4.1%	1,605,960	
Printing	7.6%	5.5%	1.5%	8.5%	4,049,526	
Computers & Data Processing	1.4%	0.3%	0.1%	1.3%	621,887	
Office Equipment & Supplies	4.3%	1.8%	0.7%	4.7%	933,226	
Meeting Expenses	3.7%	0.9%	0.0%	3.5%	1,025,469	
Audit & Tax Fees	0.5%	0.4%	0.2%	0.6%	148,256	
Outside Legal Fees	0.7%	0.0%	0.0%	0.3%	154,636	
Other Consulting Fees	2.5%	0.4%	0.0%	1.6%	714,412	
Cost of Sales	6.1%	0.0%	0.0%	3.6%	2,628,231	
Federal Income Tax	0.1%	0.0%	0.0%	0.0%	33,567	
State & Local Taxes	0.3%	0.0%	0.0%	0.2%	97,569	
Insurance	1.2%	0.8%	0.6%	1.2%	417,297	
Other Expenses	17.4%	10.0%	4.7%	20.3%	9,916,388	
Total Expenses	88.8%	94.2%	86.3%	97.9%	$ 37,877,964	

EXPENSE BY FUNCTION: 17 Respondents

Executive & Administrative	23.4%	23.6%	11.8%	29.5%	$ 8,112,255	
Volunteers & Governance	1.9%	0.0%	0.0%	2.8%	584,407	
Membership Promotion	7.2%	4.7%	2.7%	7.2%	2,443,897	
Public Relations	3.2%	0.0%	0.0%	0.7%	591,040	
Government Affairs	4.9%	0.0%	0.0%	0.0%	936,025	
Periodical Publications	10.9%	9.3%	4.1%	15.4%	4,831,259	
Nonperiodical Publications	2.1%	0.0%	0.0%	0.0%	488,148	
Conventions/Expositions	3.8%	0.2%	0.0%	3.6%	872,396	
Education Programs	7.6%	0.0%	0.0%	3.1%	2,207,509	
Cert/Accred/Standardization	0.3%	0.0%	0.0%	0.0%	18,220	
Group Insurance Programs	0.3%	0.0%	0.0%	0.0%	42,399	
Other Programs & Services	21.2%	11.8%	5.7%	26.3%	12,155,184	
Total Expenses	86.8%	94.2%	86.3%	97.6%	$ 33,282,739	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	10.8	8.0	3.0	13.0	
Full-Time Nonexempt	11.2	4.0	0.0	20.0	
Part Time	7.3	2.0	0.0	6.0	
Total Staff	29.3	22.0	8.0	42.0	
Cost Per Staff Member	$23,502	$21,384	$14,003	$26,770	

TABLE 28

Geographical Scope: All
Membership Type: All
Budget Group: Less than $250,000

INCOME: 100 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	46.5%	44.3%	25.1%	65.8%	$ 6,714,818	
Dues—Associate	4.2%	0.0%	0.0%	4.1%	633,996	
Dues—Other	1.8%	0.0%	0.0%	0.5%	308,615	
Education Programs	7.5%	0.0%	0.0%	7.4%	1,195,518	
Conventions	12.3%	0.0%	0.0%	18.9%	1,884,587	
Expositions	4.4%	0.0%	0.0%	0.0%	627,390	
Cert/Accred/Standardization	1.6%	0.0%	0.0%	0.0%	243,478	
Periodical—Advertising	3.0%	0.0%	0.0%	3.1%	470,699	
Periodical—Subscriptions	1.4%	0.0%	0.0%	0.0%	310,240	
Periodical—Other	0.0%	0.0%	0.0%	0.0%	11,274	
Nonperiodical Publications	1.2%	0.0%	0.0%	0.0%	199,565	
Sales of Other Products	1.6%	0.0%	0.0%	0.3%	256,809	
Group Insurance—Royalties	0.1%	0.0%	0.0%	0.0%	23,139	
Group Insurance—Administration	0.4%	0.0%	0.0%	0.0%	52,510	
Group Insurance—Other	0.6%	0.0%	0.0%	0.0%	125,065	
Other Royalties	0.2%	0.0%	0.0%	0.0%	41,300	
Grants & Contracts	1.6%	0.0%	0.0%	0.0%	312,394	
Investments	3.5%	2.1%	0.3%	3.8%	487,743	
Subsidiary Income	0.2%	0.0%	0.0%	0.0%	19,334	
Mgmt/Admin/Svc Fees	2.5%	0.0%	0.0%	0.0%	307,119	
Other Income	5.4%	0.4%	0.0%	4.9%	782,824	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 15,008,417	

EXPENSE BY OBJECT: 99 Respondents

Personnel—Salaries	38.9%	33.3%	21.1%	43.1%	$ 4,827,899	
Commissions	0.2%	0.0%	0.0%	0.0%	35,125	
Personnel Taxes and Benefits	4.9%	4.3%	0.0%	6.9%	793,158	
Travel Expenses	5.3%	3.6%	1.4%	5.5%	666,446	
Occupancy	4.1%	2.7%	0.0%	5.4%	562,211	
Communications	2.6%	1.6%	0.8%	3.3%	370,546	
Depreciation/Amortization	1.7%	0.0%	0.0%	1.7%	230,980	
Postage & Freight	2.9%	2.1%	1.5%	3.3%	423,380	
Printing	6.6%	3.9%	1.6%	7.6%	970,952	
Computers & Data Processing	1.1%	0.0%	0.0%	0.8%	105,017	
Office Equipment & Supplies	2.6%	1.7%	0.8%	3.8%	357,991	
Meeting Expenses	13.4%	5.3%	1.2%	23.7%	1,877,173	
Audit & Tax Fees	1.4%	0.9%	0.5%	1.6%	169,752	
Outside Legal Fees	1.4%	0.0%	0.0%	0.8%	259,857	
Other Consulting Fees	3.7%	0.0%	0.0%	3.8%	537,360	
Cost of Sales	1.5%	0.0%	0.0%	0.0%	239,397	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	19,405	
State & Local Taxes	0.2%	0.0%	0.0%	0.0%	30,686	
Insurance	2.0%	0.6%	0.0%	1.9%	253,093	
Other Expenses	11.0%	4.4%	1.0%	15.4%	1,703,377	
Total Expenses	105.7%	98.9%	86.1%	106.1%	$ 14,433,805	

EXPENSE BY FUNCTION: 87 Respondents

Executive & Administrative	46.7%	43.8%	21.6%	56.4%	$ 5,111,182	
Volunteers & Governance	2.6%	0.6%	0.0%	3.2%	387,876	
Membership Promotion	3.7%	1.3%	0.2%	4.3%	514,811	
Public Relations	4.0%	0.6%	0.0%	5.0%	552,856	
Government Affairs	5.0%	0.0%	0.0%	4.2%	504,431	
Periodical Publications	5.4%	2.8%	0.0%	6.7%	839,368	
Nonperiodical Publications	1.9%	0.0%	0.0%	1.8%	214,677	
Conventions/Expositions	13.6%	10.0%	0.0%	25.0%	1,887,123	
Education Programs	6.4%	1.5%	0.0%	7.2%	812,770	
Cert/Accred/Standardization	0.9%	0.0%	0.0%	0.0%	125,532	
Group Insurance Programs	0.4%	0.0%	0.0%	0.0%	55,875	
Other Programs & Services	12.8%	3.7%	0.0%	11.5%	1,391,347	
Total Expenses	103.4%	99.5%	84.9%	105.6%	$ 12,397,848	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	1.3	1.0	0.0	2.0	
Full-Time Nonexempt	1.0	1.0	0.0	2.0	
Part Time	0.6	0.0	0.0	1.0	
Total Staff	2.9	2.0	2.0	3.0	
Cost Per Staff Member	$23,826	$22,382	$16,000	$29,500	

Geographical Scope: All
Membership Type: All
Budget Group: Less than $250,000

TABLE 28A

BALANCE SHEET: 97 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
ASSETS						
Current Assets						
Cash	65.9%	74.0%	43.0%	91.5%	$ 7,363,602	
Marketable Securities	8.6%	0.0%	0.0%	0.0%	1,778,790	
Accounts Receivable	6.4%	0.0%	0.0%	7.0%	710,539	
Inventory	1.8%	0.0%	0.0%	0.0%	196,011	
Prepaid Expenses	1.5%	0.0%	0.0%	1.7%	132,264	
Other Assets	1.6%	0.0%	0.0%	0.0%	243,855	
Total Current Assets	85.8%	93.6%	83.1%	100.0%	$ 10,425,061	
Noncurrent Assets						
Marketable Securities	0.8%	0.0%	0.0%	0.0%	$ 145,181	
Invest. in Subsidiary	0.3%	0.0%	0.0%	0.0%	78,227	
Other	1.3%	0.0%	0.0%	0.0%	370,344	
Net Fixed Assets	10.6%	5.5%	0.0%	12.2%	997,506	
Land	1.2%	0.0%	0.0%	0.0%	349,842	
Total Noncurrent Assets	14.2%	6.4%	0.0%	16.2%	$ 1,941,100	
Total Assets	100.0%	100.0%	100.0%	100.0%	$ 12,366,161	
LIABILITIES & FUND BALANCE						
Current Liabilities						
Accounts Payable	6.3%	0.3%	0.0%	5.8%	$ 681,290	
Current Portion Long-Term Debt	0.0%	0.0%	0.0%	0.0%	9,248	
Deferred Income	9.2%	0.0%	0.0%	2.2%	939,363	
Accrued Liabilities	2.0%	0.0%	0.0%	0.0%	228,480	
Other	2.9%	0.0%	0.0%	0.0%	521,559	
Total Current Liabilities	20.4%	5.8%	0.0%	30.8%	$ 2,379,940	
Noncurrent Liabilities						
Long-Term Debt	1.1%	0.0%	0.0%	0.0%	$ 105,593	
Accrued Liabilities	0.1%	0.0%	0.0%	0.0%	3,643	
Other	0.2%	0.0%	0.0%	0.0%	21,647	
Total Noncurrent Liabilities	1.4%	0.0%	0.0%	0.0%	$ 130,883	
Total Liabilities	21.8%	7.1%	0.0%	33.1%	$ 2,510,823	
Fund Balances						
Special Purpose Reserves	7.7%	0.0%	0.0%	0.0%	$ 784,039	
Unappropriated	70.5%	83.4%	46.6%	99.6%	9,071,299	
Total Fund Balance	78.2%	92.9%	65.1%	100.0%	$ 9,855,338	
Total Liabilities & Fund Balance	100.0%	100.0%	100.0%	100.0%	$ 12,366,161	
RATIO						
Expendable Assets to Total Liabilities	22.97	4.50	1.72	15.36		
Liabilities to Fund Balance	1.70	0.07	0.00	0.48		
Expendable Fund Balance to Total Expense	0.66	0.39	0.13	0.78		
Nonexpendable Funds to Total Expense	0.05	0.00	0.00	0.00		
Receivable Turnover	28.81	8.40	3.00	18.31		
Average Collection Period	94.31	39.01	19.66	120.00		

TABLE 29

Geographical Scope: All
Membership Type: All
Budget Group: $250,000–$499,999

INCOME: 115 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	46.2%	41.4%	25.6%	65.7%	$ 19,098,139	
Dues—Associate	4.0%	0.0%	0.0%	5.2%	1,600,575	
Dues—Other	1.3%	0.0%	0.0%	0.0%	543,429	
Education Programs	6.9%	2.2%	0.0%	9.5%	2,887,414	
Conventions	12.2%	7.7%	0.0%	16.7%	5,006,851	
Expositions	3.8%	0.0%	0.0%	0.0%	1,708,014	
Cert/Accred/Standardization	0.7%	0.0%	0.0%	0.0%	281,468	
Periodical—Advertising	2.3%	0.0%	0.0%	2.7%	984,035	
Periodical—Subscriptions	1.0%	0.0%	0.0%	0.0%	422,563	
Periodical—Other	1.3%	0.0%	0.0%	0.0%	566,412	
Nonperiodical Publications	1.1%	0.0%	0.0%	0.0%	476,778	
Sales of Other Products	0.8%	0.0%	0.0%	0.3%	312,139	
Group Insurance—Royalties	0.9%	0.0%	0.0%	0.0%	352,943	
Group Insurance—Administration	0.7%	0.0%	0.0%	0.0%	304,098	
Group Insurance—Other	0.3%	0.0%	0.0%	0.0%	152,563	
Other Royalties	0.5%	0.0%	0.0%	0.0%	260,005	
Grants & Contracts	3.3%	0.0%	0.0%	0.0%	1,525,617	
Investments	3.7%	3.0%	1.4%	4.6%	1,515,833	
Subsidiary Income	0.0%	0.0%	0.0%	0.0%	210	
Mgmt/Admin/Svc Fees	2.7%	0.0%	0.0%	0.3%	1,234,557	
Other Income	6.1%	1.3%	0.0%	4.4%	2,838,734	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 42,072,377	

EXPENSE BY OBJECT: 115 Respondents

Personnel—Salaries	29.0%	27.2%	21.6%	36.1%	$ 12,286,343	
Commissions	0.2%	0.0%	0.0%	0.0%	74,440	
Personnel Taxes and Benefits	5.9%	5.0%	3.1%	7.0%	2,504,841	
Travel Expenses	4.0%	3.1%	1.2%	5.5%	1,707,034	
Occupancy	4.0%	3.5%	1.5%	5.7%	1,727,546	
Communications	1.6%	1.3%	0.5%	2.1%	692,736	
Depreciation/Amortization	1.8%	1.1%	0.0%	2.5%	779,616	
Postage & Freight	2.4%	2.0%	1.2%	3.0%	992,957	
Printing	5.2%	2.0%	0.5%	7.0%	2,204,017	
Computers & Data Processing	1.0%	0.1%	0.0%	0.9%	393,352	
Office Equipment & Supplies	3.4%	2.4%	1.6%	3.7%	1,411,242	
Meeting Expenses	12.4%	7.9%	1.9%	17.9%	5,081,423	
Audit & Tax Fees	1.0%	0.7%	0.3%	1.2%	438,958	
Outside Legal Fees	1.9%	0.5%	0.0%	1.6%	769,958	
Other Consulting Fees	3.1%	0.1%	0.0%	3.1%	1,214,251	
Cost of Sales	1.8%	0.0%	0.0%	0.0%	757,852	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	78,813	
State & Local Taxes	0.2%	0.0%	0.0%	0.1%	109,437	
Insurance	1.1%	0.8%	0.3%	1.5%	444,681	
Other Expenses	12.5%	9.5%	2.7%	20.3%	5,203,100	
Total Expenses	92.7%	95.6%	87.2%	101.9%	$ 38,872,597	

EXPENSE BY FUNCTION: 93 Respondents

Executive & Administrative	34.0%	34.6%	21.5%	42.9%	$ 11,549,151	
Volunteers & Governance	3.9%	1.4%	0.0%	6.2%	1,274,522	
Membership Promotion	2.9%	0.8%	0.0%	3.0%	1,076,122	
Public Relations	2.4%	0.2%	0.0%	1.8%	889,971	
Government Affairs	5.7%	0.6%	0.0%	6.9%	1,974,042	
Periodical Publications	6.5%	3.9%	0.2%	9.1%	2,204,605	
Nonperiodical Publications	1.7%	0.0%	0.0%	1.6%	561,904	
Conventions/Expositions	12.1%	9.0%	0.6%	15.1%	3,934,062	
Education Programs	5.3%	1.3%	0.0%	7.0%	1,786,306	
Cert/Accred/Standardization	2.2%	0.0%	0.0%	0.0%	851,228	
Group Insurance Programs	2.9%	0.0%	0.0%	0.2%	902,667	
Other Programs & Services	11.9%	5.8%	0.0%	14.8%	3,963,926	
Total Expenses	91.5%	95.5%	86.3%	101.6%	$ 30,968,506	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	2.3	2.0	0.0	4.0	
Full-Time Nonexempt	1.9	2.0	0.0	3.0	
Part Time	0.9	0.0	0.0	1.0	
Total Staff	5.1	5.0	3.0	6.0	
Cost Per Staff Member	$29,711	$27,426	$20,704	$36,414	

Geographical Scope: All
Membership Type: All
Budget Group: $250,000–$499,999

TABLE 29A

BALANCE SHEET: 115 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount		Total Dollars	Your Ratios
ASSETS							
Current Assets							
Cash	63.5%	73.3%	38.5%	89.8%	$	20,797,512	
Marketable Securities	5.9%	0.0%	0.0%	0.0%		1,900,165	
Accounts Receivable	5.1%	1.2%	0.0%	6.6%		1,277,000	
Inventory	1.9%	0.0%	0.0%	0.8%		343,720	
Prepaid Expenses	1.6%	0.4%	0.0%	1.9%		427,487	
Other Assets	1.3%	0.0%	0.0%	0.0%		584,585	
Total Current Assets	79.3%	88.3%	69.0%	96.1%	$	25,330,469	
Noncurrent Assets							
Marketable Securities	2.1%	0.0%	0.0%	0.0%	$	905,737	
Invest. in Subsidiary	0.8%	0.0%	0.0%	0.0%		451,822	
Other	2.9%	0.0%	0.0%	1.3%		964,537	
Net Fixed Assets	13.4%	7.7%	1.7%	18.7%		5,501,522	
Land	1.5%	0.0%	0.0%	0.0%		990,338	
Total Noncurrent Assets	20.7%	11.7%	3.7%	28.5%	$	8,813,956	
Total Assets	100.0%	100.0%	100.0%	100.0%	$	34,144,425	
LIABILITIES & FUND BALANCE							
Current Liabilities							
Accounts Payable	5.3%	1.5%	0.0%	5.0%	$	1,276,078	
Current Portion Long-Term Debt	0.5%	0.0%	0.0%	0.0%		187,696	
Deferred Income	15.0%	2.8%	0.0%	25.4%		4,165,011	
Accrued Liabilities	3.2%	0.0%	0.0%	1.6%		935,314	
Other	3.0%	0.0%	0.0%	0.2%		1,369,771	
Total Current Liabilities	27.0%	22.4%	4.5%	39.9%	$	7,933,870	
Noncurrent Liabilities							
Long-Term Debt	2.5%	0.0%	0.0%	0.0%	$	1,454,954	
Accrued Liabilities	0.6%	0.0%	0.0%	0.0%		164,890	
Other	1.3%	0.0%	0.0%	0.0%		275,557	
Total Noncurrent Liabilities	4.4%	0.0%	0.0%	1.2%	$	1,895,401	
Total Liabilities	31.4%	27.1%	7.0%	45.9%	$	9,829,271	
Fund Balances							
Special Purpose Reserves	10.2%	0.0%	0.0%	5.8%	$	3,764,353	
Unappropriated	58.4%	68.6%	32.9%	86.6%		20,550,801	
Total Fund Balance	68.6%	72.9%	51.3%	92.0%	$	24,315,154	
Total Liabilities & Fund Balance	100.0%	100.0%	100.0%	100.0%	$	34,144,425	
RATIO							
Expendable Assets to Total Liabilities	14.50	3.02	1.78	6.09			
Liabilities to Fund Balance	0.15	0.31	0.04	0.67			
Expendable Fund Balance to Total Expense	0.39	0.27	0.10	0.61			
Nonexpendable Funds to Total Expense	0.12	0.00	0.00	0.04			
Receivable Turnover	34.06	12.78	5.04	34.33			
Average Collection Period	56.62	28.18	10.48	68.65			

TABLE 30

Geographical Scope: All
Membership Type: All
Budget Group: $500,000–$999,999

INCOME: 126 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	42.6%	41.9%	26.1%	59.0%	$ 37,402,902	
Dues—Associate	4.3%	0.0%	0.0%	2.7%	3,779,006	
Dues—Other	3.5%	0.0%	0.0%	1.0%	3,091,986	
Education Programs	6.8%	1.1%	0.0%	8.7%	6,357,753	
Conventions	13.7%	8.6%	1.4%	21.7%	12,141,139	
Expositions	2.9%	0.0%	0.0%	0.0%	2,706,037	
Cert/Accred/Standardization	1.3%	0.0%	0.0%	0.0%	1,330,602	
Periodical—Advertising	2.9%	0.2%	0.0%	3.8%	2,578,070	
Periodical—Subscriptions	1.3%	0.0%	0.0%	0.0%	1,205,214	
Periodical—Other	0.3%	0.0%	0.0%	0.0%	291,006	
Nonperiodical Publications	1.8%	0.0%	0.0%	1.2%	1,610,703	
Sales of Other Products	2.1%	0.0%	0.0%	0.7%	1,886,545	
Group Insurance—Royalties	0.4%	0.0%	0.0%	0.0%	436,385	
Group Insurance—Administration	1.5%	0.0%	0.0%	0.0%	1,293,589	
Group Insurance—Other	0.3%	0.0%	0.0%	0.0%	220,742	
Other Royalties	0.8%	0.0%	0.0%	0.0%	678,143	
Grants & Contracts	2.5%	0.0%	0.0%	0.0%	2,190,609	
Investments	4.3%	3.0%	1.5%	6.2%	3,684,777	
Subsidiary Income	0.3%	0.0%	0.0%	0.0%	237,955	
Mgmt/Admin/Svc Fees	1.7%	0.0%	0.0%	0.0%	1,562,993	
Other Income	4.7%	1.7%	0.3%	5.7%	4,034,810	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 88,720,966	

EXPENSE BY OBJECT: 123 Respondents

Personnel—Salaries	27.5%	27.4%	20.9%	33.7%	$ 23,802,866	
Commissions	0.5%	0.0%	0.0%	0.0%	458,152	
Personnel Taxes and Benefits	5.9%	5.7%	3.5%	7.6%	5,111,942	
Travel Expenses	5.0%	3.4%	1.6%	5.9%	4,475,127	
Occupancy	4.3%	3.9%	2.1%	5.8%	3,730,922	
Communications	2.3%	1.2%	0.8%	2.0%	1,991,561	
Depreciation/Amortization	2.0%	1.6%	0.6%	2.6%	1,733,073	
Postage & Freight	2.4%	2.0%	1.2%	3.3%	2,156,366	
Printing	5.3%	3.1%	1.0%	8.6%	4,798,753	
Computers & Data Processing	0.9%	0.4%	0.0%	1.3%	806,627	
Office Equipment & Supplies	2.9%	2.6%	1.4%	3.9%	2,503,274	
Meeting Expenses	11.4%	8.6%	2.0%	16.5%	9,806,497	
Audit & Tax Fees	0.9%	0.7%	0.4%	1.0%	769,906	
Outside Legal Fees	2.4%	0.7%	0.0%	2.5%	1,995,085	
Other Consulting Fees	3.5%	0.8%	0.0%	3.3%	3,006,999	
Cost of Sales	2.8%	0.0%	0.0%	1.3%	2,715,421	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	158,659	
State & Local Taxes	0.3%	0.0%	0.0%	0.2%	277,036	
Insurance	1.0%	0.7%	0.4%	1.3%	839,080	
Other Expenses	12.4%	5.5%	2.5%	16.4%	10,686,427	
Total Expenses	93.9%	94.8%	88.3%	100.2%	$ 81,823,773	

EXPENSE BY FUNCTION: 94 Respondents

Executive & Administrative	35.3%	31.5%	21.0%	46.6%	$ 23,362,507	
Volunteers & Governance	4.4%	2.7%	0.0%	5.6%	2,901,147	
Membership Promotion	3.1%	1.4%	0.0%	4.9%	2,050,396	
Public Relations	2.2%	0.6%	0.0%	2.4%	1,423,275	
Government Affairs	4.5%	1.0%	0.0%	5.4%	3,041,451	
Periodical Publications	6.8%	4.2%	0.6%	10.1%	4,471,670	
Nonperiodical Publications	1.7%	0.0%	0.0%	1.8%	1,138,339	
Conventions/Expositions	14.1%	10.6%	2.8%	21.3%	9,380,460	
Education Programs	6.4%	1.0%	0.0%	8.4%	4,297,629	
Cert/Accred/Standardization	1.5%	0.0%	0.0%	0.0%	1,098,867	
Group Insurance Programs	1.1%	0.0%	0.0%	0.2%	632,512	
Other Programs & Services	11.8%	4.9%	0.6%	14.8%	7,514,251	
Total Expenses	92.9%	94.2%	88.3%	99.7%	$ 61,312,504	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	4.1	4.0	2.0	6.0	
Full-Time Nonexempt	3.6	3.0	0.0	6.0	
Part Time	1.4	1.0	0.0	1.0	
Total Staff	9.1	8.0	6.0	11.0	
Cost Per Staff Member	$29,574	$28,623	$22,112	$36,009	

TABLE 30A

Geographical Scope: All
Membership Type: All
Budget Group: $500,000–$999,999

BALANCE SHEET: 124 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount		Total Dollars	Your Ratios
ASSETS							
Current Assets							
Cash	49.1%	47.1%	24.8%	75.3%	$	38,841,446	
Marketable Securities	12.3%	0.0%	0.0%	13.3%		13,451,618	
Accounts Receivable	8.2%	3.2%	0.9%	10.9%		6,245,377	
Inventory	1.5%	0.0%	0.0%	1.1%		888,624	
Prepaid Expenses	2.6%	0.9%	0.3%	2.4%		1,738,565	
Other Assets	1.5%	0.0%	0.0%	0.8%		1,065,403	
Total Current Assets	75.2%	86.2%	55.9%	94.1%	$	62,231,033	
Noncurrent Assets							
Marketable Securities	2.1%	0.0%	0.0%	0.0%	$	1,960,220	
Invest. in Subsidiary	1.2%	0.0%	0.0%	0.0%		1,501,706	
Other	3.7%	0.0%	0.0%	4.2%		3,302,960	
Net Fixed Assets	15.1%	7.4%	2.7%	21.9%		14,592,331	
Land	2.7%	0.0%	0.0%	3.1%		2,898,802	
Total Noncurrent Assets	24.8%	13.5%	5.9%	44.1%	$	24,256,019	
Total Assets	100.0%	100.0%	100.0%	100.0%	$	86,487,052	
LIABILITIES & FUND BALANCE							
Current Liabilities							
Accounts Payable	8.2%	4.1%	1.1%	10.3%	$	5,589,016	
Current Portion Long-Term Debt	1.4%	0.0%	0.0%	1.1%		1,254,076	
Deferred Income	16.3%	7.3%	0.0%	26.5%		13,691,342	
Accrued Liabilities	2.4%	0.0%	0.0%	1.9%		1,783,338	
Other	2.7%	0.0%	0.0%	0.6%		2,536,568	
Total Current Liabilities	31.0%	26.5%	11.3%	45.6%	$	24,854,340	
Noncurrent Liabilities							
Long-Term Debt	5.9%	0.0%	0.0%	3.1%	$	6,831,397	
Accrued Liabilities	0.6%	0.0%	0.0%	0.0%		457,137	
Other	2.4%	0.0%	0.0%	0.0%		1,987,152	
Total Noncurrent Liabilities	8.9%	0.0%	0.0%	8.4%	$	9,275,686	
Total Liabilities	39.9%	34.3%	14.5%	56.2%	$	34,130,026	
Fund Balances							
Special Purpose Reserves	7.3%	0.0%	0.0%	4.2%	$	5,718,506	
Unappropriated	52.8%	55.2%	31.6%	75.2%		46,638,520	
Total Fund Balance	60.1%	64.8%	43.8%	85.5%	$	52,357,026	
Total Liabilities & Fund Balance	100.0%	100.0%	100.0%	100.0%	$	86,487,052	
RATIO							
Expendable Assets to Total Liabilities	8.19	2.30	1.32	5.10			
Liabilities to Fund Balance	0.24	0.46	0.13	1.08			
Expendable Fund Balance to Total Expense	0.38	0.32	0.06	0.58			
Nonexpendable Funds to Total Expense	0.08	0.00	0.00	0.04			
Receivable Turnover	29.06	12.51	3.56	30.81			
Average Collection Period	76.56	28.72	11.68	101.04			

TABLE 31

Geographical Scope: All
Membership Type: All
Budget Group: $1,000,000–$2,499,999

INCOME: 168 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	43.8%	43.5%	21.3%	64.5%	$ 112,234,753	
Dues—Associate	2.3%	0.0%	0.0%	2.5%	6,062,296	
Dues—Other	1.2%	0.0%	0.0%	0.5%	2,992,331	
Education Programs	6.2%	2.0%	0.0%	6.8%	16,630,394	
Conventions	10.1%	4.8%	0.0%	15.0%	26,855,517	
Expositions	4.3%	0.0%	0.0%	0.9%	11,377,065	
Cert/Accred/Standardization	0.7%	0.0%	0.0%	0.0%	1,721,518	
Periodical—Advertising	3.2%	0.3%	0.0%	3.6%	8,403,689	
Periodical—Subscriptions	1.8%	0.0%	0.0%	0.8%	5,242,109	
Periodical—Other	0.6%	0.0%	0.0%	0.0%	2,054,609	
Nonperiodical Publications	1.8%	0.0%	0.0%	1.2%	5,019,674	
Sales of Other Products	3.8%	0.0%	0.0%	1.6%	10,531,337	
Group Insurance—Royalties	0.4%	0.0%	0.0%	0.0%	884,858	
Group Insurance—Administration	0.6%	0.0%	0.0%	0.0%	1,359,857	
Group Insurance—Other	0.8%	0.0%	0.0%	0.0%	1,680,641	
Other Royalties	0.3%	0.0%	0.0%	0.0%	768,084	
Grants & Contracts	4.6%	0.0%	0.0%	0.3%	11,956,605	
Investments	3.9%	3.1%	1.4%	5.0%	10,037,693	
Subsidiary Income	0.4%	0.0%	0.0%	0.0%	1,091,547	
Mgmt/Admin/Svc Fees	3.2%	0.0%	0.0%	1.2%	8,642,716	
Other Income	6.0%	1.3%	0.2%	5.8%	15,578,112	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 261,125,405	

EXPENSE BY OBJECT: 166 Respondents

Personnel—Salaries	29.0%	26.7%	20.9%	36.4%	$ 74,622,852	
Commissions	0.8%	0.0%	0.0%	0.0%	2,031,801	
Personnel Taxes and Benefits	5.8%	5.4%	3.9%	7.4%	15,151,611	
Travel Expenses	3.9%	3.2%	1.8%	5.4%	9,811,885	
Occupancy	4.8%	4.2%	2.6%	6.2%	12,625,179	
Communications	1.7%	1.2%	0.7%	2.2%	4,296,350	
Depreciation/Amortization	2.4%	1.5%	0.2%	3.0%	5,958,326	
Postage & Freight	2.6%	2.1%	1.3%	3.2%	6,636,034	
Printing	6.2%	3.8%	1.5%	8.4%	15,954,891	
Computers & Data Processing	1.3%	0.6%	0.0%	1.4%	3,703,443	
Office Equipment & Supplies	2.5%	1.9%	1.1%	3.4%	6,579,174	
Meeting Expenses	8.6%	4.3%	1.5%	13.1%	22,531,539	
Audit & Tax Fees	0.5%	0.4%	0.3%	0.6%	1,325,016	
Outside Legal Fees	1.9%	0.7%	0.1%	2.5%	4,738,373	
Other Consulting Fees	2.7%	0.9%	0.1%	3.1%	6,823,300	
Cost of Sales	3.8%	0.0%	0.0%	2.1%	10,733,611	
Federal Income Tax	0.1%	0.0%	0.0%	0.0%	361,888	
State & Local Taxes	0.2%	0.0%	0.0%	0.2%	604,888	
Insurance	0.9%	0.7%	0.4%	1.0%	2,293,935	
Other Expenses	14.6%	8.5%	2.5%	21.9%	36,392,349	
Total Expenses	94.3%	95.8%	87.9%	99.7%	$ 243,176,445	

EXPENSE BY FUNCTION: 134 Respondents

Executive & Administrative	27.3%	24.8%	13.0%	39.1%	$ 56,688,540	
Volunteers & Governance	2.9%	1.3%	0.0%	4.8%	6,033,524	
Membership Promotion	4.8%	2.2%	0.3%	5.9%	9,644,946	
Public Relations	4.3%	0.8%	0.0%	3.5%	8,418,005	
Government Affairs	4.8%	1.1%	0.0%	6.9%	10,056,074	
Periodical Publications	7.9%	4.5%	1.1%	10.1%	16,852,643	
Nonperiodical Publications	2.2%	0.2%	0.0%	2.7%	4,792,681	
Conventions/Expositions	11.1%	8.5%	1.5%	17.3%	22,928,867	
Education Programs	9.1%	3.7%	0.4%	11.6%	19,940,900	
Cert/Accred/Standardization	1.5%	0.0%	0.0%	0.0%	3,210,179	
Group Insurance Programs	0.7%	0.0%	0.0%	0.0%	1,240,612	
Other Programs & Services	17.4%	5.9%	1.0%	25.3%	37,088,819	
Total Expenses	94.0%	96.2%	88.5%	99.9%	$ 196,895,790	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	8.5	8.0	4.0	11.0	
Full-Time Nonexempt	7.9	7.0	3.0	11.0	
Part Time	2.5	1.0	0.0	2.0	
Total Staff	18.9	17.0	12.0	23.0	
Cost Per Staff Member	$32,511	$30,923	$24,664	$36,588	

Geographical Scope: All
Membership Type: All
Budget Group: $1,000,000–$2,499,999

TABLE 31A

BALANCE SHEET: 168 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
ASSETS						
Current Assets						
Cash	42.5%	37.6%	17.0%	65.5%	$ 98,835,158	
Marketable Securities	10.8%	0.0%	0.0%	11.4%	29,876,453	
Accounts Receivable	9.0%	3.4%	0.9%	9.9%	19,128,596	
Inventory	1.3%	0.0%	0.0%	0.6%	2,669,694	
Prepaid Expenses	2.7%	1.3%	0.3%	3.4%	4,964,234	
Other Assets	1.7%	0.0%	0.0%	0.5%	3,872,896	
Total Current Assets	68.0%	70.9%	47.4%	92.1%	$ 159,347,031	
Noncurrent Assets						
Marketable Securities	4.4%	0.0%	0.0%	0.0%	$ 20,497,935	
Invest. in Subsidiary	2.0%	0.0%	0.0%	0.0%	5,521,670	
Other	4.1%	0.0%	0.0%	2.7%	10,747,073	
Net Fixed Assets	16.7%	10.4%	3.3%	25.8%	48,019,387	
Land	4.8%	0.0%	0.0%	3.9%	14,924,836	
Total Noncurrent Assets	32.0%	28.0%	7.9%	52.6%	$ 99,710,901	
Total Assets	100.0%	100.0%	100.0%	100.0%	$ 259,057,932	
LIABILITIES & FUND BALANCE						
Current Liabilities						
Accounts Payable	7.8%	3.5%	1.2%	9.1%	$ 16,181,646	
Current Portion Long-Term Debt	1.4%	0.0%	0.0%	0.3%	3,018,273	
Deferred Income	17.4%	10.4%	0.3%	26.6%	38,483,798	
Accrued Liabilities	2.4%	0.2%	0.0%	2.7%	5,156,329	
Other	3.4%	0.0%	0.0%	0.9%	7,954,829	
Total Current Liabilities	32.4%	25.3%	10.8%	48.4%	$ 70,794,875	
Noncurrent Liabilities						
Long-Term Debt	6.9%	0.0%	0.0%	6.0%	$ 20,601,843	
Accrued Liabilities	2.0%	0.0%	0.0%	0.0%	3,543,356	
Other	1.5%	0.0%	0.0%	0.0%	4,298,610	
Total Noncurrent Liabilities	10.4%	0.0%	0.0%	12.5%	$ 28,443,809	
Total Liabilities	42.8%	40.7%	17.7%	61.2%	$ 99,238,684	
Fund Balances						
Special Purpose Reserves	13.9%	0.0%	0.0%	16.7%	$ 36,981,713	
Unappropriated	43.3%	46.2%	15.5%	67.0%	122,837,535	
Total Fund Balance	57.2%	58.8%	38.8%	82.3%	$ 159,819,248	
Total Liabilities & Fund Balance	100.0%	100.0%	100.0%	100.0%	$ 259,057,932	
RATIO						
Expendable Assets to Total Liabilities	16.74	1.83	1.20	3.72		
Liabilities to Fund Balance	1.48	0.64	0.20	1.39		
Expendable Fund Balance to Total Expense	0.28	0.17	(0.03)	0.48		
Nonexpendable Funds to Total Expense	0.15	0.00	0.00	0.12		
Receivable Turnover	21.49	8.75	4.24	23.11		
Average Collection Period	76.21	39.96	15.58	84.84		

TABLE 32

Geographical Scope: All
Membership Type: All
Budget Group: $2,500,000–$4,999,999

INCOME: 104 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	38.7%	33.1%	18.5%	56.2%	$ 138,268,504	
Dues—Associate	2.8%	0.0%	0.0%	2.0%	10,267,340	
Dues—Other	1.1%	0.0%	0.0%	0.2%	3,910,050	
Education Programs	6.3%	1.0%	0.0%	6.9%	21,153,070	
Conventions	10.4%	5.2%	0.0%	18.0%	37,184,518	
Expositions	5.7%	0.0%	0.0%	2.8%	19,508,015	
Cert/Accred/Standardization	1.5%	0.0%	0.0%	0.0%	5,161,701	
Periodical—Advertising	6.0%	2.2%	0.0%	6.7%	22,072,250	
Periodical—Subscriptions	2.7%	0.1%	0.0%	2.4%	9,525,918	
Periodical—Other	1.1%	0.0%	0.0%	0.1%	3,811,863	
Nonperiodical Publications	3.1%	0.0%	0.0%	3.5%	10,616,311	
Sales of Other Products	2.1%	0.0%	0.0%	1.6%	7,661,967	
Group Insurance—Royalties	0.2%	0.0%	0.0%	0.0%	889,835	
Group Insurance—Administration	0.8%	0.0%	0.0%	0.0%	3,223,491	
Group Insurance—Other	0.2%	0.0%	0.0%	0.0%	601,336	
Other Royalties	0.2%	0.0%	0.0%	0.0%	715,626	
Grants & Contracts	3.9%	0.0%	0.0%	0.5%	15,403,803	
Investments	4.9%	3.3%	1.6%	5.4%	17,556,705	
Subsidiary Income	0.4%	0.0%	0.0%	0.0%	1,719,629	
Mgmt/Admin/Svc Fees	1.4%	0.0%	0.0%	1.2%	4,733,671	
Other Income	6.5%	1.9%	0.4%	4.4%	22,886,614	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 356,872,217	

EXPENSE BY OBJECT: 102 Respondents

Personnel—Salaries	26.6%	24.2%	19.6%	31.0%	$ 92,383,761	
Commissions	0.6%	0.0%	0.0%	0.0%	2,545,358	
Personnel Taxes and Benefits	5.8%	5.4%	4.0%	6.6%	20,022,864	
Travel Expenses	4.4%	3.5%	1.6%	6.0%	15,669,290	
Occupancy	4.3%	4.1%	2.0%	5.9%	14,471,535	
Communications	2.0%	1.0%	0.6%	1.8%	6,887,561	
Depreciation/Amortization	2.1%	2.1%	1.1%	3.1%	7,591,286	
Postage & Freight	3.0%	2.6%	1.5%	4.1%	10,461,957	
Printing	7.2%	5.3%	1.6%	10.6%	24,727,687	
Computers & Data Processing	1.0%	0.6%	0.2%	1.5%	3,487,000	
Office Equipment & Supplies	2.3%	1.6%	1.0%	2.7%	7,837,863	
Meeting Expenses	9.0%	5.4%	0.8%	14.5%	31,787,621	
Audit & Tax Fees	0.4%	0.4%	0.2%	0.5%	1,498,137	
Outside Legal Fees	1.5%	0.5%	0.1%	1.6%	5,195,275	
Other Consulting Fees	2.6%	0.9%	0.0%	2.9%	8,630,466	
Cost of Sales	2.8%	0.0%	0.0%	2.1%	10,131,755	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	661,857	
State & Local Taxes	0.2%	0.0%	0.0%	0.1%	680,396	
Insurance	0.8%	0.6%	0.4%	0.9%	2,645,604	
Other Expenses	16.3%	12.1%	5.3%	23.0%	58,017,410	
Total Expenses	93.1%	94.4%	88.5%	99.2%	$ 325,334,683	

EXPENSE BY FUNCTION: 95 Respondents

Executive & Administrative	23.7%	24.7%	12.5%	31.1%	$ 76,871,785	
Volunteers & Governance	3.4%	1.4%	0.0%	4.8%	10,825,112	
Membership Promotion	6.3%	4.5%	0.8%	7.8%	19,394,653	
Public Relations	5.5%	1.9%	0.0%	6.0%	17,971,554	
Government Affairs	3.7%	0.8%	0.0%	5.3%	11,730,601	
Periodical Publications	11.4%	8.3%	0.0%	17.0%	37,088,474	
Nonperiodical Publications	3.4%	0.0%	0.0%	3.6%	11,246,308	
Conventions/Expositions	11.6%	10.3%	3.3%	17.0%	37,406,235	
Education Programs	6.0%	3.0%	0.0%	8.2%	19,015,176	
Cert/Accred/Standardization	1.2%	0.0%	0.0%	0.0%	3,806,235	
Group Insurance Programs	0.8%	0.0%	0.0%	0.0%	2,982,864	
Other Programs & Services	16.7%	9.3%	1.5%	20.4%	55,376,411	
Total Expenses	93.7%	94.5%	88.5%	99.6%	$ 303,715,408	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	17.0	15.0	10.0	22.0	
Full-Time Nonexempt	16.6	12.0	8.0	21.0	
Part Time	3.1	1.0	0.0	2.0	
Total Staff	36.7	31.0	23.0	42.0	
Cost Per Staff Member	$32,875	$31,926	$24,808	$38,423	

Geographical Scope: All
Membership Type: All
Budget Group: $2,500,000–$4,999,999

TABLE 32A

BALANCE SHEET: 104 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount		Total Dollars	Your Ratios
ASSETS							
Current Assets							
Cash	33.5%	29.8%	7.9%	47.5%	$	140,108,266	
Marketable Securities	14.7%	0.0%	0.0%	22.1%		62,289,769	
Accounts Receivable	7.5%	4.2%	1.8%	8.0%		27,026,121	
Inventory	1.8%	0.2%	0.0%	1.8%		5,286,620	
Prepaid Expenses	2.9%	2.0%	0.8%	4.1%		8,411,296	
Other Assets	0.9%	0.0%	0.0%	0.7%		2,695,592	
Total Current Assets	61.3%	62.6%	42.2%	84.3%	$	245,817,664	
Noncurrent Assets							
Marketable Securities	10.8%	0.0%	0.0%	6.0%	$	63,243,231	
Invest. in Subsidiary	2.7%	0.0%	0.0%	0.1%		14,687,478	
Other	4.9%	0.4%	0.0%	6.7%		16,364,383	
Net Fixed Assets	18.0%	12.8%	4.5%	30.2%		70,124,908	
Land	2.3%	0.0%	0.0%	3.7%		10,654,485	
Total Noncurrent Assets	38.7%	37.1%	15.7%	57.8%	$	175,074,485	
Total Assets	100.0%	100.0%	100.0%	100.0%	$	420,892,149	
LIABILITIES & FUND BALANCE							
Current Liabilities							
Accounts Payable	9.8%	4.7%	2.3%	10.4%	$	58,052,674	
Current Portion Long-Term Debt	0.6%	0.0%	0.0%	0.4%		1,618,514	
Deferred Income	19.3%	18.9%	3.7%	31.0%		63,430,134	
Accrued Liabilities	3.2%	1.2%	0.0%	4.1%		8,979,911	
Other	2.5%	0.0%	0.0%	1.5%		14,724,859	
Total Current Liabilities	35.4%	36.4%	19.1%	50.6%	$	146,806,092	
Noncurrent Liabilities							
Long-Term Debt	4.6%	0.0%	0.0%	2.4%	$	19,154,669	
Accrued Liabilities	1.6%	0.0%	0.0%	0.0%		4,548,154	
Other	2.0%	0.0%	0.0%	0.0%		10,952,662	
Total Noncurrent Liabilities	8.2%	1.1%	0.0%	11.6%	$	34,655,485	
Total Liabilities	43.6%	43.1%	29.4%	58.7%	$	181,461,577	
Fund Balances							
Special Purpose Reserves	12.3%	1.3%	0.0%	19.2%	$	49,882,173	
Unappropriated	44.1%	42.2%	27.8%	63.2%		189,548,399	
Total Fund Balance	56.4%	56.6%	41.3%	70.6%	$	239,430,572	
Total Liabilities & Fund Balance	100.0%	100.0%	100.0%	100.0%	$	420,892,149	
RATIO							
Expendable Assets to Total Liabilities	4.82	1.82	1.34	2.68			
Liabilities to Fund Balance	0.99	0.75	0.37	1.38			
Expendable Fund Balance to Total Expense	0.42	0.23	0.04	0.49			
Nonexpendable Funds to Total Expense	0.17	0.02	0.00	0.23			
Receivable Turnover	16.73	10.25	4.50	19.01			
Average Collection Period	53.57	35.11	18.50	76.05			

TABLE 33

Geographical Scope: All
Membership Type: All
Budget Group: $5,000,000 and Over

INCOME: 96 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	32.9%	27.4%	14.3%	47.8%	$ 360,478,118	
Dues—Associate	1.1%	0.0%	0.0%	0.0%	10,267,339	
Dues—Other	2.5%	0.0%	0.0%	1.5%	33,686,565	
Education Programs	7.8%	2.4%	0.0%	9.1%	100,375,839	
Conventions	7.8%	3.2%	0.1%	11.2%	78,024,136	
Expositions	6.4%	0.0%	0.0%	6.4%	74,726,308	
Cert/Accred/Standardization	3.5%	0.0%	0.0%	0.8%	43,608,837	
Periodical—Advertising	5.4%	2.1%	0.0%	8.2%	63,859,828	
Periodical—Subscriptions	4.1%	0.3%	0.0%	3.7%	55,006,044	
Periodical—Other	0.8%	0.0%	0.0%	0.2%	16,567,814	
Nonperiodical Publications	4.1%	0.6%	0.0%	4.3%	46,450,285	
Sales of Other Products	2.8%	0.0%	0.0%	1.6%	79,508,899	
Group Insurance—Royalties	0.3%	0.0%	0.0%	0.0%	2,459,804	
Group Insurance—Administration	1.4%	0.0%	0.0%	0.0%	15,769,750	
Group Insurance—Other	0.8%	0.0%	0.0%	0.0%	7,225,346	
Other Royalties	0.9%	0.0%	0.0%	0.2%	9,436,503	
Grants & Contracts	3.2%	0.0%	0.0%	1.5%	48,132,274	
Investments	5.1%	3.3%	2.0%	5.8%	53,139,580	
Subsidiary Income	0.1%	0.0%	0.0%	0.0%	6,687,669	
Mgmt/Admin/Svc Fees	1.5%	0.0%	0.0%	0.8%	70,357,168	
Other Income	7.5%	2.2%	0.4%	5.7%	163,323,521	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 1,339,091,627	

EXPENSE BY OBJECT: 95 Respondents

Personnel—Salaries	26.6%	25.9%	20.5%	31.7%	$ 336,134,186	
Commissions	0.7%	0.0%	0.0%	0.8%	9,912,708	
Personnel Taxes and Benefits	5.8%	5.7%	3.9%	6.8%	71,274,556	
Travel Expenses	4.9%	4.4%	2.6%	6.4%	61,922,875	
Occupancy	4.2%	3.4%	2.2%	5.5%	54,017,957	
Communications	1.5%	1.0%	0.7%	1.5%	21,596,079	
Depreciation/Amortization	2.1%	1.9%	1.0%	2.9%	30,277,575	
Postage & Freight	3.6%	3.0%	1.7%	5.3%	42,717,113	
Printing	6.7%	4.7%	2.1%	10.1%	77,052,545	
Computers & Data Processing	1.4%	1.0%	0.3%	[illegible]	21,585,298	
Office Equipment & Supplies	2.3%	1.8%	1.1%	[illegible]	31,671,339	
Meeting Expenses	6.2%	4.0%	0.6%	9.2%	68,730,674	
Audit & Tax Fees	0.2%	0.2%	0.1%	0.3%	2,722,304	
Outside Legal Fees	0.8%	0.5%	0.2%	1.1%	10,573,455	
Other Consulting Fees	3.1%	2.0%	0.8%	4.2%	43,149,651	
Cost of Sales	7.1%	1.8%	0.0%	8.0%	121,982,832	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	1,941,729	
State & Local Taxes	0.2%	0.0%	0.0%	0.2%	1,930,800	
Insurance	0.8%	0.6%	0.4%	0.8%	9,288,591	
Other Expenses	16.4%	10.5%	4.1%	22.8%	254,825,041	
Total Expenses	94.8%	96.1%	90.4%	99.5%	$ 1,273,307,308	

EXPENSE BY FUNCTION: 89 Respondents

Executive & Administrative	18.2%	17.5%	10.5%	23.0%	$ 193,182,716	
Volunteers & Governance	3.2%	1.7%	0.0%	4.5%	34,351,678	
Membership Promotion	5.1%	3.4%	0.5%	6.3%	58,004,414	
Public Relations	5.0%	2.5%	0.0%	6.3%	88,606,627	
Government Affairs	3.5%	1.3%	0.0%	5.4%	43,200,826	
Periodical Publications	10.7%	7.2%	0.5%	16.6%	115,832,312	
Nonperiodical Publications	4.0%	1.3%	0.0%	4.6%	47,474,961	
Conventions/Expositions	8.8%	5.7%	1.3%	15.8%	93,661,325	
Education Programs	8.3%	4.6%	0.7%	9.8%	108,912,766	
Cert/Accred/Standardization	4.0%	0.0%	0.0%	2.1%	41,703,928	
Group Insurance Programs	1.1%	0.0%	0.0%	0.0%	22,273,091	
Other Programs & Services	23.2%	12.7%	4.6%	33.1%	376,282,511	
Total Expenses	95.1%	96.2%	89.9%	100.0%	$ 1,223,487,155	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	54.1	39.0	24.0	59.0	
Full-Time Nonexempt	62.8	40.0	22.0	53.0	
Part Time	10.9	4.0	1.0	9.0	
Total Staff	127.8	88.0	59.0	118.0	
Cost Per Staff Member	$33,533	$32,599	$28,394	$36,928	

Geographical Scope: All
Membership Type: All
Budget Group: $5,000,000 and Over

TABLE 33A

BALANCE SHEET: 96 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
ASSETS						
Current Assets						
Cash	25.4%	19.6%	4.3%	37.2%	$ 254,761,207	
Marketable Securities	18.6%	0.2%	0.0%	32.9%	248,759,446	
Accounts Receivable	9.2%	5.2%	2.9%	10.7%	126,041,342	
Inventory	2.7%	1.0%	0.0%	3.3%	43,282,425	
Prepaid Expenses	2.4%	1.8%	0.7%	3.6%	24,281,634	
Other Assets	1.8%	0.0%	0.0%	1.4%	31,574,022	
Total Current Assets	60.1%	62.3%	40.1%	83.5%	$ 728,700,076	
Noncurrent Assets						
Marketable Securities	13.7%	0.0%	0.0%	21.1%	$ 181,075,383	
Invest. in Subsidiary	1.9%	0.0%	0.0%	0.0%	28,576,087	
Other	3.3%	0.1%	0.0%	1.7%	55,641,060	
Net Fixed Assets	17.5%	13.5%	5.9%	27.6%	205,821,958	
Land	3.5%	0.0%	0.0%	3.4%	53,062,267	
Total Noncurrent Assets	39.9%	37.4%	16.5%	59.9%	$ 524,176,755	
Total Assets	100.0%	100.0%	100.0%	100.0%	$ 1,252,876,831	
LIABILITIES & FUND BALANCE						
Current Liabilities						
Accounts Payable	8.6%	5.8%	3.1%	9.5%	$ 118,773,181	
Current Portion Long-Term Debt	0.9%	0.0%	0.0%	0.2%	12,666,064	
Deferred Income	19.0%	17.1%	6.7%	26.5%	228,353,143	
Accrued Liabilities	5.1%	1.5%	0.0%	6.0%	57,691,610	
Other	3.0%	0.1%	0.0%	2.5%	34,724,159	
Total Current Liabilities	36.6%	34.0%	26.3%	47.4%	$ 452,208,157	
Noncurrent Liabilities						
Long-Term Debt	4.8%	0.0%	0.0%	2.3%	$ 57,149,814	
Accrued Liabilities	0.7%	0.0%	0.0%	0.0%	6,910,490	
Other	0.8%	0.0%	0.0%	0.0%	11,318,186	
Total Noncurrent Liabilities	6.3%	0.4%	0.0%	7.1%	$ 75,378,490	
Total Liabilities	42.9%	41.4%	28.2%	55.1%	$ 527,586,647	
Fund Balances						
Special Purpose Reserves	15.7%	2.5%	0.0%	31.8%	$ 180,133,655	
Unappropriated	41.4%	43.1%	21.5%	60.3%	545,156,529	
Total Fund Balance	57.1%	58.0%	44.9%	71.8%	$ 725,290,184	
Total Liabilities & Fund Balance	100.0%	100.0%	100.0%	100.0%	$ 1,252,876,831	
RATIO						
Expendable Assets to Total Liabilities	2.88	2.05	1.33	2.79		
Liabilities to Fund Balance	1.82	0.71	0.39	1.23		
Expendable Fund Balance to Total Expense	0.25	0.18	(0.02)	0.43		
Nonexpendable Funds to Total Expense	0.19	0.02	0.00	0.28		
Receivable Turnover	14.91	8.85	5.45	16.19		
Average Collection Period	54.55	40.63	22.24	66.07		

TABLE 34

Geographical Scope: International/National
Membership Type: All
Budget Group: Less than $250,000

INCOME: 32 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	49.2%	44.7%	25.3%	70.9%	$ 2,410,694	
Dues—Associate	3.4%	0.0%	0.0%	1.7%	148,922	
Dues—Other	2.9%	0.0%	0.0%	2.1%	174,454	
Education Programs	4.2%	0.0%	0.0%	2.6%	213,618	
Conventions	17.0%	10.9%	0.0%	26.3%	877,290	
Expositions	0.4%	0.0%	0.0%	0.0%	25,370	
Cert/Accred/Standardization	2.5%	0.0%	0.0%	0.0%	188,678	
Periodical—Advertising	2.5%	0.0%	0.0%	0.9%	144,449	
Periodical—Subscriptions	4.0%	0.0%	0.0%	0.1%	291,379	
Periodical—Other	0.1%	0.0%	0.0%	0.0%	5,730	
Nonperiodical Publications	2.9%	0.0%	0.0%	2.4%	175,887	
Sales of Other Products	0.9%	0.0%	0.0%	0.5%	42,919	
Group Insurance—Royalties	0.0%	0.0%	0.0%	0.0%	619	
Group Insurance—Administration	0.3%	0.0%	0.0%	0.0%	19,084	
Group Insurance—Other	0.1%	0.0%	0.0%	0.0%	4,000	
Other Royalties	0.2%	0.0%	0.0%	0.0%	9,020	
Grants & Contracts	1.9%	0.0%	0.0%	0.0%	106,993	
Investments	2.3%	1.7%	0.1%	3.6%	123,655	
Subsidiary Income	0.3%	0.0%	0.0%	0.0%	15,693	
Mgmt/Admin/Svc Fees	0.5%	0.0%	0.0%	0.0%	37,037	
Other Income	4.4%	0.2%	0.0%	1.9%	208,550	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 5,224,041	

EXPENSE BY OBJECT: 31 Respondents

Personnel—Salaries	34.9%	29.8%	18.6%	41.3%	$ 1,604,153	
Commissions	0.4%	0.0%	0.0%	0.0%	22,000	
Personnel Taxes and Benefits	5.4%	2.4%	0.0%	6.3%	271,336	
Travel Expenses	6.2%	3.1%	1.6%	5.5%	276,670	
Occupancy	2.9%	1.5%	0.0%	4.3%	143,967	
Communications	2.6%	2.0%	1.0%	3.3%	118,999	
Depreciation/Amortization	0.6%	0.0%	0.0%	0.8%	34,437	
Postage & Freight	4.0%	3.3%	2.5%	5.6%	205,502	
Printing	9.3%	5.1%	3.5%	10.5%	474,378	
Computers & Data Processing	1.0%	0.0%	0.0%	1.1%	43,105	
Office Equipment & Supplies	2.3%	1.4%	0.4%	3.1%	107,194	
Meeting Expenses	13.3%	6.9%	3.0%	23.1%	641,980	
Audit & Tax Fees	1.2%	1.0%	0.5%	1.8%	62,027	
Outside Legal Fees	1.3%	0.1%	0.0%	1.2%	74,630	
Other Consulting Fees	3.4%	0.7%	0.0%	4.6%	172,038	
Cost of Sales	1.1%	0.0%	0.0%	0.0%	52,047	
Federal Income Tax	0.1%	0.0%	0.0%	0.0%	3,000	
State & Local Taxes	0.0%	0.0%	0.0%	0.0%	1,215	
Insurance	2.1%	0.4%	0.0%	1.3%	88,497	
Other Expenses	10.0%	3.3%	0.8%	7.3%	599,173	
Total Expenses	102.1%	97.6%	86.5%	106.1%	$ 4,996,348	

EXPENSE BY FUNCTION: 25 Respondents

Executive & Administrative	38.5%	34.0%	18.1%	51.8%	$ 1,477,965	
Volunteers & Governance	3.0%	2.2%	0.0%	5.0%	122,109	
Membership Promotion	3.4%	2.8%	0.6%	4.7%	144,993	
Public Relations	4.5%	1.2%	0.0%	5.9%	187,202	
Government Affairs	2.1%	0.0%	0.0%	0.9%	97,729	
Periodical Publications	8.8%	5.3%	0.0%	14.3%	433,584	
Nonperiodical Publications	3.6%	2.2%	0.0%	4.6%	156,987	
Conventions/Expositions	17.5%	11.4%	3.0%	33.3%	731,281	
Education Programs	5.3%	2.1%	0.0%	7.2%	199,964	
Cert/Accred/Standardization	2.1%	0.0%	0.0%	0.0%	99,847	
Group Insurance Programs	0.1%	0.0%	0.0%	0.0%	3,674	
Other Programs & Services	6.6%	5.5%	0.0%	9.5%	298,069	
Total Expenses	95.5%	98.3%	87.6%	106.1%	$ 3,953,404	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	1.3	1.0	1.0	2.0	
Full-Time Nonexempt	1.0	0.0	0.0	2.0	
Part Time	0.9	1.0	0.0	1.0	
Total Staff	3.2	2.0	2.0	3.0	
Cost Per Staff Member	$23,894	$21,414	$12,675	$29,500	

Geographical Scope: International/National
Membership Type: All
Budget Group: $250,000–$499,999

INCOME: 48 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	42.5%	36.5%	20.8%	61.4%	$ 7,310,283	
Dues—Associate	5.1%	0.0%	0.0%	5.2%	836,584	
Dues—Other	1.5%	0.0%	0.0%	0.0%	268,321	
Education Programs	5.0%	0.0%	0.0%	4.7%	821,914	
Conventions	16.4%	10.0%	0.0%	27.4%	2,767,521	
Expositions	3.2%	0.0%	0.0%	0.0%	610,125	
Cert/Accred/Standardization	0.9%	0.0%	0.0%	0.0%	167,628	
Periodical—Advertising	3.0%	0.0%	0.0%	4.0%	541,188	
Periodical—Subscriptions	2.4%	0.0%	0.0%	0.2%	413,067	
Periodical—Other	1.4%	0.0%	0.0%	0.0%	268,119	
Nonperiodical Publications	2.3%	0.0%	0.0%	1.9%	415,668	
Sales of Other Products	0.5%	0.0%	0.0%	0.0%	88,020	
Group Insurance—Royalties	0.0%	0.0%	0.0%	0.0%	0	
Group Insurance—Administration	0.2%	0.0%	0.0%	0.0%	40,065	
Group Insurance—Other	0.1%	0.0%	0.0%	0.0%	17,683	
Other Royalties	0.0%	0.0%	0.0%	0.0%	1,946	
Grants & Contracts	5.6%	0.0%	0.0%	0.0%	1,046,121	
Investments	3.1%	1.9%	0.9%	4.0%	492,088	
Subsidiary Income	0.0%	0.0%	0.0%	0.0%	(5,279)	
Mgmt/Admin/Svc Fees	1.0%	0.0%	0.0%	0.0%	199,110	
Other Income	5.8%	1.5%	0.0%	4.0%	1,190,740	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 17,490,912	

EXPENSE BY OBJECT: 48 Respondents

Personnel—Salaries	27.7%	26.6%	22.1%	33.3%	$ 4,902,227	
Commissions	0.1%	0.0%	0.0%	0.0%	24,909	
Personnel Taxes and Benefits	4.9%	4.3%	2.5%	6.5%	862,057	
Travel Expenses	4.9%	3.0%	1.4%	6.6%	848,163	
Occupancy	3.4%	3.1%	1.2%	4.1%	621,098	
Communications	1.6%	1.2%	0.4%	2.1%	296,191	
Depreciation/Amortization	1.2%	0.9%	0.0%	1.9%	209,045	
Postage & Freight	2.8%	2.3%	1.4%	3.5%	493,181	
Printing	8.3%	4.0%	1.2%	12.2%	1,478,621	
Computers & Data Processing	0.6%	0.1%	0.0%	0.8%	94,545	
Office Equipment & Supplies	2.8%	2.0%	1.1%	2.8%	481,846	
Meeting Expenses	13.9%	6.6%	1.6%	20.0%	2,291,268	
Audit & Tax Fees	1.2%	0.6%	0.3%	1.2%	217,614	
Outside Legal Fees	1.5%	0.4%	0.0%	1.4%	265,210	
Other Consulting Fees	4.4%	0.3%	0.0%	4.9%	753,475	
Cost of Sales	1.7%	0.0%	0.0%	0.4%	286,069	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	33,851	
State & Local Taxes	0.2%	0.0%	0.0%	0.0%	33,597	
Insurance	1.0%	0.7%	0.1%	1.6%	168,591	
Other Expenses	12.6%	9.5%	2.9%	20.9%	2,157,544	
Total Expenses	95.0%	96.9%	90.2%	103.8%	$ 16,519,102	

EXPENSE BY FUNCTION: 41 Respondents

Executive & Administrative	34.3%	33.3%	20.8%	42.9%	$ 5,085,319	
Volunteers & Governance	3.9%	2.3%	0.0%	6.3%	565,375	
Membership Promotion	1.7%	0.7%	0.0%	2.5%	254,606	
Public Relations	1.3%	0.0%	0.0%	0.6%	205,205	
Government Affairs	4.6%	0.0%	0.0%	2.3%	691,229	
Periodical Publications	9.5%	7.5%	0.2%	12.3%	1,419,566	
Nonperiodical Publications	2.1%	0.2%	0.0%	2.1%	314,293	
Conventions/Expositions	17.1%	13.0%	0.8%	28.8%	2,440,310	
Education Programs	4.0%	0.0%	0.0%	7.0%	514,461	
Cert/Accred/Standardization	4.4%	0.0%	0.0%	0.0%	762,177	
Group Insurance Programs	0.3%	0.0%	0.0%	0.0%	39,396	
Other Programs & Services	10.4%	5.0%	0.0%	13.3%	1,514,720	
Total Expenses	93.6%	97.5%	90.2%	102.6%	$ 13,806,657	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	1.8	2.0	0.0	2.0	
Full-Time Nonexempt	1.9	2.0	0.0	3.0	
Part Time	1.2	1.0	0.0	1.0	
Total Staff	4.9	4.0	3.0	6.0	
Cost Per Staff Member	$29,896	$28,262	$21,676	$37,904	

TABLE 36

Geographical Scope: International/National
Membership Type: All
Budget Group: $500,000–$999,999

INCOME: 66 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	42.1%	40.7%	26.4%	55.1%	$ 19,558,039	
Dues—Associate	3.6%	0.0%	0.0%	4.1%	1,610,316	
Dues—Other	1.8%	0.0%	0.0%	0.6%	832,996	
Education Programs	5.2%	0.0%	0.0%	7.0%	2,724,323	
Conventions	18.2%	13.9%	2.1%	27.3%	8,557,477	
Expositions	3.3%	0.0%	0.0%	0.0%	1,520,271	
Cert/Accred/Standardization	2.2%	0.0%	0.0%	0.0%	1,195,266	
Periodical—Advertising	3.1%	0.2%	0.0%	4.9%	1,472,466	
Periodical—Subscriptions	1.7%	0.0%	0.0%	0.2%	897,379	
Periodical—Other	0.4%	0.0%	0.0%	0.0%	211,716	
Nonperiodical Publications	2.9%	0.3%	0.0%	2.6%	1,385,756	
Sales of Other Products	2.3%	0.0%	0.0%	0.7%	1,018,063	
Group Insurance—Royalties	0.5%	0.0%	0.0%	0.0%	287,805	
Group Insurance—Administration	0.1%	0.0%	0.0%	0.0%	57,319	
Group Insurance—Other	0.1%	0.0%	0.0%	0.0%	77,103	
Other Royalties	0.6%	0.0%	0.0%	0.0%	261,594	
Grants & Contracts	3.3%	0.0%	0.0%	0.0%	1,496,607	
Investments	4.1%	2.8%	1.1%	5.4%	1,829,377	
Subsidiary Income	0.4%	0.0%	0.0%	0.0%	145,754	
Mgmt/Admin/Svc Fees	1.2%	0.0%	0.0%	0.0%	524,255	
Other Income	2.9%	1.1%	0.2%	2.9%	1,465,378	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 47,129,260	

EXPENSE BY OBJECT: 64 Respondents

Personnel—Salaries	26.8%	26.7%	20.4%	31.5%	$ 12,263,566	
Commissions	0.6%	0.0%	0.0%	0.0%	238,034	
Personnel Taxes and Benefits	5.9%	5.1%	3.1%	7.9%	2,747,924	
Travel Expenses	6.2%	4.3%	1.9%	6.2%	2,937,439	
Occupancy	4.2%	4.4%	2.1%	6.1%	1,946,075	
Communications	2.7%	1.2%	0.9%	2.1%	1,210,858	
Depreciation/Amortization	1.8%	1.4%	0.5%	2.4%	849,615	
Postage & Freight	2.8%	2.1%	1.2%	3.7%	1,303,974	
Printing	6.4%	3.6%	1.2%	10.4%	3,034,240	
Computers & Data Processing	0.9%	0.5%	0.0%	1.3%	408,084	
Office Equipment & Supplies	3.1%	2.7%	1.4%	4.1%	1,404,928	
Meeting Expenses	12.8%	10.6%	2.3%	18.4%	5,818,567	
Audit & Tax Fees	0.9%	0.6%	0.4%	1.0%	405,643	
Outside Legal Fees	3.2%	0.7%	0.0%	3.7%	1,431,210	
Other Consulting Fees	2.8%	0.3%	0.0%	1.8%	1,305,003	
Cost of Sales	3.5%	0.0%	0.0%	3.5%	1,685,023	
Federal Income Tax	0.0%	0.0%	0.0%	0.0%	7,324	
State & Local Taxes	0.2%	0.0%	0.0%	0.2%	99,329	
Insurance	1.0%	0.7%	0.3%	1.2%	431,994	
Other Expenses	9.6%	4.9%	2.5%	11.0%	4,488,362	
Total Expenses	95.4%	97.0%	91.5%	101.2%	$ 44,017,192	

EXPENSE BY FUNCTION: 52 Respondents

Executive & Administrative	36.3%	29.8%	18.7%	46.7%	$ 13,448,264	
Volunteers & Governance	4.0%	2.1%	0.0%	6.3%	1,518,562	
Membership Promotion	3.3%	2.2%	0.6%	5.4%	1,180,809	
Public Relations	2.3%	0.2%	0.0%	1.7%	821,043	
Government Affairs	3.1%	0.0%	0.0%	3.3%	1,152,929	
Periodical Publications	8.7%	5.4%	1.3%	12.3%	3,153,813	
Nonperiodical Publications	2.7%	0.5%	0.0%	3.6%	1,006,706	
Conventions/Expositions	17.5%	15.3%	3.7%	25.9%	6,515,451	
Education Programs	5.1%	0.3%	0.0%	6.7%	1,918,943	
Cert/Accred/Standardization	1.9%	0.0%	0.0%	0.1%	817,244	
Group Insurance Programs	0.3%	0.0%	0.0%	0.0%	117,985	
Other Programs & Services	9.2%	3.9%	0.4%	11.5%	3,252,570	
Total Expenses	94.4%	96.4%	91.4%	101.0%	$ 34,904,319	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	4.0	4.0	2.0	6.0	
Full-Time Nonexempt	2.9	2.0	0.0	5.0	
Part Time	1.5	1.0	0.0	1.0	
Total Staff	8.4	7.0	5.0	10.0	
Cost Per Staff Member	$31,512	$30,430	$21,729	$37,964	

Geographical Scope: International/National
Membership Type: All
Budget Group: $1,000,000–$2,499,999

INCOME: 80 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	34.9%	31.2%	15.3%	51.6%	$ 41,572,251	
Dues—Associate	3.1%	0.0%	0.0%	3.5%	4,218,400	
Dues—Other	1.2%	0.0%	0.0%	0.5%	1,539,757	
Education Programs	5.0%	1.5%	0.0%	6.4%	6,022,720	
Conventions	15.1%	12.6%	3.3%	19.7%	19,846,217	
Expositions	7.9%	0.0%	0.0%	6.3%	10,234,662	
Cert/Accred/Standardization	1.4%	0.0%	0.0%	0.0%	1,512,279	
Periodical—Advertising	4.4%	1.2%	0.0%	5.1%	5,728,480	
Periodical—Subscriptions	2.9%	0.1%	0.0%	1.9%	3,897,076	
Periodical—Other	1.2%	0.0%	0.0%	0.0%	1,898,718	
Nonperiodical Publications	2.9%	0.6%	0.0%	2.7%	3,635,946	
Sales of Other Products	2.7%	0.0%	0.0%	1.2%	3,232,364	
Group Insurance—Royalties	0.3%	0.0%	0.0%	0.0%	448,989	
Group Insurance—Administration	0.3%	0.0%	0.0%	0.0%	351,244	
Group Insurance—Other	0.4%	0.0%	0.0%	0.0%	461,355	
Other Royalties	0.3%	0.0%	0.0%	0.0%	377,164	
Grants & Contracts	6.6%	0.0%	0.0%	1.0%	8,156,068	
Investments	4.2%	2.9%	1.2%	5.2%	5,151,101	
Subsidiary Income	0.2%	0.0%	0.0%	0.0%	345,088	
Mgmt/Admin/Svc Fees	1.7%	0.0%	0.0%	0.3%	2,445,436	
Other Income	3.3%	0.8%	0.1%	3.6%	4,196,074	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 125,271,389	

EXPENSE BY OBJECT: 79 Respondents

Personnel—Salaries	27.1%	25.3%	19.3%	33.7%	$ 33,073,609	
Commissions	0.3%	0.0%	0.0%	0.0%	429,367	
Personnel Taxes and Benefits	5.5%	5.2%	3.4%	6.7%	6,896,451	
Travel Expenses	4.3%	3.5%	1.8%	6.5%	5,186,236	
Occupancy	4.9%	4.2%	2.6%	6.8%	6,115,214	
Communications	1.6%	1.2%	0.7%	1.6%	1,804,509	
Depreciation/Amortization	1.6%	1.3%	0.0%	2.4%	2,095,250	
Postage & Freight	3.0%	2.4%	1.4%	3.7%	3,621,301	
Printing	7.8%	6.6%	2.5%	10.6%	9,807,875	
Computers & Data Processing	1.0%	0.5%	0.0%	1.2%	1,342,322	
Office Equipment & Supplies	2.7%	1.9%	1.1%	3.6%	3,289,743	
Meeting Expenses	10.7%	8.2%	1.7%	18.3%	13,419,459	
Audit & Tax Fees	0.6%	0.5%	0.3%	0.7%	721,102	
Outside Legal Fees	1.8%	0.4%	0.1%	1.8%	2,069,138	
Other Consulting Fees	3.9%	1.5%	0.4%	4.7%	4,693,876	
Cost of Sales	3.2%	0.0%	0.0%	2.4%	4,370,996	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	238,179	
State & Local Taxes	0.2%	0.0%	0.0%	0.2%	220,921	
Insurance	0.8%	0.7%	0.4%	0.9%	1,029,669	
Other Expenses	15.2%	8.2%	2.3%	18.8%	18,719,487	
Total Expenses	96.4%	96.4%	90.9%	98.7%	$ 119,144,704	

EXPENSE BY FUNCTION: 68 Respondents

Executive & Administrative	26.7%	23.9%	12.1%	38.6%	$ 28,894,069	
Volunteers & Governance	2.9%	1.3%	0.0%	5.4%	3,071,730	
Membership Promotion	4.6%	2.2%	0.5%	5.9%	4,775,230	
Public Relations	2.9%	0.5%	0.0%	2.3%	2,781,104	
Government Affairs	3.0%	0.0%	0.0%	2.1%	3,271,735	
Periodical Publications	10.7%	6.5%	1.7%	15.0%	11,732,546	
Nonperiodical Publications	3.3%	1.5%	0.0%	4.4%	3,615,785	
Conventions/Expositions	15.2%	14.8%	8.2%	20.2%	16,360,308	
Education Programs	7.9%	3.7%	1.0%	9.1%	8,804,693	
Cert/Accred/Standardization	1.9%	0.0%	0.0%	0.1%	1,709,990	
Group Insurance Programs	0.2%	0.0%	0.0%	0.0%	224,182	
Other Programs & Services	15.7%	5.8%	0.4%	20.8%	16,722,556	
Total Expenses	95.0%	96.5%	91.0%	98.7%	$ 101,963,928	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	8.0	8.0	5.0	10.0	
Full-Time Nonexempt	7.1	6.0	2.0	10.0	
Part Time	1.6	1.0	0.0	2.0	
Total Staff	16.7	15.0	11.0	20.0	
Cost Per Staff Member	$34,109	$32,458	$23,876	$37,436	

TABLE 38

Geographical Scope: International/National
Membership Type: All
Budget Group: $2,500,000–$4,999,9999

INCOME: 74 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	37.7%	32.7%	18.5%	49.9%	$ 95,098,200	
Dues—Associate	3.3%	0.0%	0.0%	2.6%	8,392,692	
Dues—Other	0.8%	0.0%	0.0%	0.2%	2,168,188	
Education Programs	4.7%	0.6%	0.0%	6.6%	11,423,148	
Conventions	13.4%	10.0%	0.0%	21.8%	34,164,551	
Expositions	6.3%	0.0%	0.0%	3.7%	14,200,871	
Cert/Accred/Standardization	2.1%	0.0%	0.0%	0.0%	5,118,357	
Periodical—Advertising	7.5%	2.9%	0.0%	9.7%	19,599,613	
Periodical—Subscriptions	3.7%	0.7%	0.0%	3.8%	9,179,598	
Periodical—Other	1.3%	0.0%	0.0%	0.1%	3,461,198	
Nonperiodical Publications	3.8%	0.9%	0.0%	4.5%	9,107,820	
Sales of Other Products	2.1%	0.1%	0.0%	1.8%	5,172,395	
Group Insurance—Royalties	0.2%	0.0%	0.0%	0.0%	651,528	
Group Insurance—Administration	0.2%	0.0%	0.0%	0.0%	414,762	
Group Insurance—Other	0.0%	0.0%	0.0%	0.0%	110,209	
Other Royalties	0.1%	0.0%	0.0%	0.0%	322,106	
Grants & Contracts	2.6%	0.0%	0.0%	0.5%	7,672,377	
Investments	4.7%	3.4%	1.5%	5.4%	11,862,549	
Subsidiary Income	0.3%	0.0%	0.0%	0.0%	818,924	
Mgmt/Admin/Svc Fees	1.1%	0.0%	0.0%	0.5%	2,738,920	
Other Income	4.1%	1.3%	0.3%	3.3%	10,787,195	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 252,465,201	

EXPENSE BY OBJECT: 73 Respondents

Personnel—Salaries	26.0%	23.8%	21.2%	29.6%	$ 64,672,737	
Commissions	0.5%	0.0%	0.0%	0.0%	1,451,405	
Personnel Taxes and Benefits	5.6%	5.4%	4.2%	6.4%	13,666,028	
Travel Expenses	4.7%	4.3%	2.0%	6.1%	11,761,053	
Occupancy	4.1%	4.0%	2.0%	5.5%	9,986,613	
Communications	2.1%	1.0%	0.6%	1.6%	5,317,498	
Depreciation/Amortization	2.0%	1.8%	1.1%	2.6%	5,059,260	
Postage & Freight	3.2%	2.7%	1.7%	4.3%	8,008,823	
Printing	8.3%	7.6%	1.9%	12.2%	20,422,213	
Computers & Data Processing	1.0%	0.5%	0.2%	1.6%	2,572,729	
Office Equipment & Supplies	2.1%	1.6%	1.0%	2.6%	5,271,031	
Meeting Expenses	9.3%	6.0%	0.8%	15.2%	23,622,322	
Audit & Tax Fees	0.4%	0.4%	0.2%	0.5%	970,151	
Outside Legal Fees	1.6%	0.5%	0.1%	1.5%	3,973,756	
Other Consulting Fees	2.7%	0.9%	0.1%	2.9%	6,376,442	
Cost of Sales	3.1%	0.3%	0.0%	3.1%	7,949,619	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	357,456	
State & Local Taxes	0.2%	0.0%	0.0%	0.1%	460,237	
Insurance	0.7%	0.6%	0.4%	0.8%	1,777,295	
Other Expenses	13.2%	10.5%	4.3%	17.7%	33,678,710	
Total Expenses	91.0%	93.4%	88.3%	99.1%	$ 227,355,378	

EXPENSE BY FUNCTION: 71 Respondents

Executive & Administrative	24.3%	25.2%	12.4%	31.1%	$ 58,367,873	
Volunteers & Governance	3.6%	2.1%	0.0%	4.8%	8,518,507	
Membership Promotion	5.8%	5.1%	1.7%	7.8%	13,473,852	
Public Relations	5.7%	1.8%	0.0%	6.0%	13,865,285	
Government Affairs	3.0%	0.6%	0.0%	4.1%	7,211,065	
Periodical Publications	13.6%	10.5%	0.0%	18.8%	33,240,415	
Nonperiodical Publications	3.5%	0.9%	0.0%	4.4%	8,238,489	
Conventions/Expositions	13.4%	12.3%	5.8%	19.3%	31,702,034	
Education Programs	5.0%	3.0%	0.0%	7.7%	11,812,124	
Cert/Accred/Standardization	1.6%	0.0%	0.0%	0.0%	3,790,090	
Group Insurance Programs	0.1%	0.0%	0.0%	0.0%	236,886	
Other Programs & Services	12.7%	8.8%	1.2%	17.3%	31,997,505	
Total Expenses	92.3%	93.5%	88.3%	99.1%	$ 222,454,125	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	16.4	15.0	11.0	22.0	
Full-Time Nonexempt	16.4	12.0	8.0	17.0	
Part Time	2.5	1.0	0.0	2.0	
Total Staff	35.3	30.0	23.0	38.0	
Cost Per Staff Member	$33,764	$32,228	$27,813	$38,423	

Geographical Scope: International/National
Membership Type: All
Budget Group: $5,000,000 and Over

INCOME: 77 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	31.3%	25.2%	14.3%	45.3%	$ 284,480,655	
Dues—Associate	1.3%	0.0%	0.0%	0.0%	9,354,117	
Dues—Other	1.7%	0.0%	0.0%	1.2%	21,503,614	
Education Programs	6.0%	2.5%	0.0%	8.9%	70,577,656	
Conventions	9.4%	6.0%	0.4%	12.7%	76,023,520	
Expositions	7.7%	1.1%	0.0%	8.7%	75,486,751	
Cert/Accred/Standardization	4.1%	0.0%	0.0%	0.8%	41,564,984	
Periodical—Advertising	6.1%	3.0%	0.0%	8.5%	58,868,852	
Periodical—Subscriptions	5.1%	0.7%	0.0%	5.2%	54,799,708	
Periodical—Other	1.0%	0.0%	0.0%	0.3%	16,218,262	
Nonperiodical Publications	5.0%	1.6%	0.0%	4.9%	45,938,953	
Sales of Other Products	2.6%	0.3%	0.0%	1.6%	75,985,461	
Group Insurance—Royalties	0.3%	0.0%	0.0%	0.0%	1,627,672	
Group Insurance—Administration	0.1%	0.0%	0.0%	0.0%	1,452,341	
Group Insurance—Other	1.0%	0.0%	0.0%	0.0%	7,225,546	
Other Royalties	1.1%	0.0%	0.0%	0.2%	9,230,098	
Grants & Contracts	2.2%	0.0%	0.0%	1.5%	17,805,705	
Investments	4.5%	3.5%	2.2%	5.8%	40,842,933	
Subsidiary Income	0.0%	0.0%	0.0%	0.0%	4,627,070	
Mgmt/Admin/Svc Fees	1.4%	0.0%	0.0%	0.3%	67,399,009	
Other Income	8.1%	2.2%	0.5%	5.6%	134,768,358	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 1,111,780,823	

EXPENSE BY OBJECT: 76 Respondents

Personnel—Salaries	25.3%	25.1%	20.5%	29.0%	$ 265,353,463	
Commissions	0.8%	0.0%	0.0%	0.7%	8,883,619	
Personnel Taxes and Benefits	5.7%	5.6%	4.1%	6.5%	55,587,834	
Travel Expenses	5.2%	4.5%	3.0%	6.5%	52,906,106	
Occupancy	4.2%	3.4%	2.2%	5.5%	45,728,839	
Communications	1.5%	1.0%	0.8%	1.3%	18,006,456	
Depreciation/Amortization	2.1%	1.8%	1.0%	2.7%	24,494,291	
Postage & Freight	4.0%	3.2%	2.2%	5.5%	38,886,216	
Printing	7.7%	6.4%	2.7%	10.6%	70,942,598	
Computers & Data Processing	1.4%	1.0%	0.3%	1.8%	18,686,903	
Office Equipment & Supplies	2.1%	1.8%	1.2%	2.5%	21,310,483	
Meeting Expenses	7.1%	4.9%	1.8%	9.8%	64,530,151	
Audit & Tax Fees	0.2%	0.2%	0.2%	0.3%	2,238,053	
Outside Legal Fees	0.8%	0.5%	0.2%	1.2%	9,333,310	
Other Consulting Fees	3.4%	2.4%	1.1%	4.2%	33,857,657	
Cost of Sales	6.0%	2.0%	0.0%	7.8%	103,617,275	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	1,494,978	
State & Local Taxes	0.2%	0.0%	0.0%	0.2%	1,665,706	
Insurance	0.9%	0.6%	0.4%	0.9%	8,138,802	
Other Expenses	15.7%	10.5%	4.1%	19.6%	207,965,175	
Total Expenses	94.5%	96.1%	89.8%	99.5%	$ 1,053,625,915	

EXPENSE BY FUNCTION: 72 Respondents

Executive & Administrative	18.3%	17.4%	11.9%	22.3%	$ 165,266,612	
Volunteers & Governance	2.9%	1.7%	0.0%	4.3%	27,313,452	
Membership Promotion	5.8%	3.7%	0.7%	6.4%	54,209,470	
Public Relations	5.4%	2.9%	0.7%	6.3%	84,230,009	
Government Affairs	3.6%	1.3%	0.0%	5.3%	38,712,651	
Periodical Publications	12.1%	8.6%	2.1%	17.8%	107,136,841	
Nonperiodical Publications	4.7%	1.8%	0.0%	5.2%	45,846,893	
Conventions/Expositions	10.4%	9.6%	1.8%	17.2%	90,425,393	
Education Programs	6.9%	4.1%	0.6%	9.1%	78,694,995	
Cert/Accred/Standardization	4.1%	0.0%	0.0%	1.8%	36,678,133	
Group Insurance Programs	1.2%	0.0%	0.0%	0.0%	21,487,302	
Other Programs & Services	19.4%	10.6%	3.9%	24.8%	268,359,903	
Total Expenses	94.8%	96.1%	89.8%	100.0%	$ 1,016,361,654	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	54.3	39.0	24.0	58.0	
Full-Time Nonexempt	64.0	40.0	22.0	55.0	
Part Time	8.3	3.0	1.0	9.0	
Total Staff	126.6	83.0	59.0	121.0	
Cost Per Staff Member	$33,728	$32,599	$28,803	$37,045	

TABLE 40

Geographical Scope: Regional, State, and Local
Membership Type: All
Budget Group: Less than $250,000

INCOME: 68 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	45.1%	42.3%	23.9%	63.3%	$ 4,304,124	
Dues—Associate	4.6%	0.0%	0.0%	4.3%	485,074	
Dues—Other	1.3%	0.0%	0.0%	0.0%	134,161	
Education Programs	9.0%	0.5%	0.0%	10.8%	981,900	
Conventions	9.9%	0.0%	0.0%	11.9%	1,007,297	
Expositions	6.3%	0.0%	0.0%	0.0%	602,020	
Cert/Accred/Standardization	1.1%	0.0%	0.0%	0.0%	54,800	
Periodical—Advertising	3.3%	0.0%	0.0%	3.1%	326,250	
Periodical—Subscriptions	0.2%	0.0%	0.0%	0.0%	18,861	
Periodical—Other	0.0%	0.0%	0.0%	0.0%	5,544	
Nonperiodical Publications	0.5%	0.0%	0.0%	0.0%	23,678	
Sales of Other Products	2.0%	0.0%	0.0%	0.0%	213,890	
Group Insurance—Royalties	0.2%	0.0%	0.0%	0.0%	22,520	
Group Insurance—Administration	0.4%	0.0%	0.0%	0.0%	33,426	
Group Insurance—Other	0.8%	0.0%	0.0%	0.0%	121,065	
Other Royalties	0.2%	0.0%	0.0%	0.0%	32,280	
Grants & Contracts	1.4%	0.0%	0.0%	0.0%	205,401	
Investments	4.1%	2.3%	0.5%	3.8%	364,088	
Subsidiary Income	0.2%	0.0%	0.0%	0.0%	3,641	
Mgmt/Admin/Svc Fees	3.5%	0.0%	0.0%	0.0%	270,082	
Other Income	5.9%	0.4%	0.0%	6.2%	574,274	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 9,784,376	

EXPENSE BY OBJECT: 68 Respondents

Personnel—Salaries	40.7%	33.4%	24.0%	42.9%	$ 3,223,746	
Commissions	0.1%	0.0%	0.0%	0.0%	13,125	
Personnel Taxes and Benefits	4.7%	4.9%	1.9%	6.9%	521,822	
Travel Expenses	4.9%	3.7%	1.5%	5.4%	389,776	
Occupancy	4.6%	3.5%	0.4%	5.7%	418,244	
Communications	2.6%	1.5%	0.7%	2.7%	251,547	
Depreciation/Amortization	2.2%	0.0%	0.0%	1.7%	196,543	
Postage & Freight	2.4%	1.9%	1.4%	2.5%	217,878	
Printing	5.4%	3.6%	1.3%	6.2%	496,574	
Computers & Data Processing	1.1%	0.0%	0.0%	0.7%	61,912	
Office Equipment & Supplies	2.7%	1.8%	0.9%	3.5%	250,797	
Meeting Expenses	13.4%	3.9%	1.2%	22.0%	1,235,193	
Audit & Tax Fees	1.4%	0.9%	0.6%	1.6%	107,725	
Outside Legal Fees	1.5%	0.0%	0.0%	0.5%	185,227	
Other Consulting Fees	3.8%	0.0%	0.0%	2.4%	365,322	
Cost of Sales	1.8%	0.0%	0.0%	0.0%	187,350	
Federal Income Tax	0.3%	0.0%	0.0%	0.0%	16,405	
State & Local Taxes	0.3%	0.0%	0.0%	0.1%	29,471	
Insurance	1.9%	0.8%	0.0%	2.3%	164,596	
Other Expenses	11.4%	5.6%	1.5%	15.4%	1,104,204	
Total Expenses	107.3%	99.5%	86.9%	104.7%	$ 9,437,457	

EXPENSE BY FUNCTION: 62 Respondents

Executive & Administrative	49.9%	43.9%	23.6%	59.0%	$ 3,633,217	
Volunteers & Governance	2.5%	0.2%	0.0%	2.5%	265,767	
Membership Promotion	3.9%	0.9%	0.0%	4.0%	369,818	
Public Relations	3.7%	0.0%	0.0%	4.2%	365,654	
Government Affairs	6.2%	0.3%	0.0%	4.3%	406,702	
Periodical Publications	4.0%	1.8%	0.0%	5.9%	405,784	
Nonperiodical Publications	1.2%	0.0%	0.0%	0.0%	57,690	
Conventions/Expositions	12.1%	4.6%	0.0%	21.2%	1,155,842	
Education Programs	6.9%	1.3%	0.0%	6.5%	612,806	
Cert/Accred/Standardization	0.4%	0.0%	0.0%	0.0%	25,685	
Group Insurance Programs	0.5%	0.0%	0.0%	0.0%	52,201	
Other Programs & Services	15.2%	2.9%	0.0%	17.1%	1,093,278	
Total Expenses	106.5%	99.5%	83.7%	104.5%	$ 8,444,444	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	1.3	1.0	0.0	2.0	
Full-Time Nonexempt	1.0	1.0	0.0	2.0	
Part Time	0.5	0.0	0.0	1.0	
Total Staff	2.8	2.0	2.0	3.0	
Cost Per Staff Member	$23,797	$22,382	$16,704	$27,734	

Geographical Scope: Regional, State, and Local
Membership Type: All
Budget Group: $250,000–$499,999

INCOME: 67 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount		Total Dollars	Your Ratios
Dues—Regular	48.9%	43.7%	30.0%	66.9%	$	11,787,856	
Dues—Associate	3.2%	0.8%	0.0%	4.6%		763,991	
Dues—Other	1.3%	0.0%	0.0%	0.0%		275,108	
Education Programs	8.2%	3.8%	0.0%	10.3%		2,065,500	
Conventions	9.4%	5.1%	0.0%	12.3%		2,239,330	
Expositions	4.3%	0.0%	0.0%	0.0%		1,097,889	
Cert/Accred/Standardization	0.5%	0.0%	0.0%	0.0%		113,840	
Periodical—Advertising	1.8%	0.0%	0.0%	2.5%		442,847	
Periodical—Subscriptions	0.0%	0.0%	0.0%	0.0%		9,496	
Periodical—Other	1.2%	0.0%	0.0%	0.0%		298,293	
Nonperiodical Publications	0.3%	0.0%	0.0%	0.0%		61,110	
Sales of Other Products	0.9%	0.0%	0.0%	0.3%		224,119	
Group Insurance—Royalties	1.5%	0.0%	0.0%	0.0%		352,943	
Group Insurance—Administration	1.0%	0.0%	0.0%	0.0%		264,033	
Group Insurance—Other	0.5%	0.0%	0.0%	0.0%		134,880	
Other Royalties	0.9%	0.0%	0.0%	0.0%		258,059	
Grants & Contracts	1.7%	0.0%	0.0%	0.0%		479,496	
Investments	4.2%	3.1%	2.2%	4.7%		1,023,745	
Subsidiary Income	0.0%	0.0%	0.0%	0.0%		5,489	
Mgmt/Admin/Svc Fees	3.9%	0.0%	0.0%	0.6%		1,035,447	
Other Income	6.3%	0.9%	0.0%	5.6%		1,647,994	
Total Income	100.0%	100.0%	100.0%	100.0%	$	24,581,465	

EXPENSE BY OBJECT: 67 Respondents

Personnel—Salaries	29.9%	27.6%	21.3%	37.1%	$	7,384,116	
Commissions	0.2%	0.0%	0.0%	0.0%		49,531	
Personnel Taxes and Benefits	6.6%	5.4%	3.5%	8.1%		1,642,784	
Travel Expenses	3.5%	3.1%	1.1%	5.4%		858,871	
Occupancy	4.4%	3.9%	2.1%	6.3%		1,106,448	
Communications	1.6%	1.3%	0.5%	2.1%		396,545	
Depreciation/Amortization	2.2%	1.2%	0.0%	2.9%		570,571	
Postage & Freight	2.1%	1.7%	1.1%	2.7%		499,776	
Printing	3.0%	1.5%	0.1%	3.9%		725,395	
Computers & Data Processing	1.3%	0.0%	0.0%	1.2%		298,807	
Office Equipment & Supplies	3.9%	2.8%	1.8%	4.1%		929,396	
Meeting Expenses	11.4%	8.7%	2.3%	14.7%		2,790,156	
Audit & Tax Fees	0.9%	0.8%	0.4%	1.2%		221,344	
Outside Legal Fees	2.1%	0.5%	0.0%	2.0%		504,748	
Other Consulting Fees	2.2%	0.0%	0.0%	1.8%		460,776	
Cost of Sales	1.9%	0.0%	0.0%	0.0%		471,783	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%		44,962	
State & Local Taxes	0.3%	0.0%	0.0%	0.2%		75,840	
Insurance	1.2%	0.9%	0.4%	1.5%		276,090	
Other Expenses	12.4%	9.1%	2.6%	19.7%		3,045,556	
Total Expenses	91.3%	94.7%	86.0%	100.5%	$	22,353,495	

EXPENSE BY FUNCTION: 52 Respondents

Executive & Administrative	33.9%	34.6%	23.3%	42.2%	$	6,463,832	
Volunteers & Governance	3.8%	1.1%	0.0%	4.7%		709,147	
Membership Promotion	3.9%	1.0%	0.0%	3.3%		821,516	
Public Relations	3.3%	1.0%	0.0%	2.1%		684,766	
Government Affairs	6.6%	2.1%	0.1%	8.0%		1,282,813	
Periodical Publications	4.1%	2.6%	0.3%	5.2%		785,039	
Nonperiodical Publications	1.4%	0.0%	0.0%	0.9%		247,611	
Conventions/Expositions	8.2%	6.4%	0.6%	12.7%		1,493,752	
Education Programs	6.3%	3.0%	0.7%	6.3%		1,271,845	
Cert/Accred/Standardization	0.5%	0.0%	0.0%	0.0%		89,051	
Group Insurance Programs	4.9%	0.0%	0.0%	1.6%		863,271	
Other Programs & Services	13.0%	6.1%	0.0%	14.6%		2,449,206	
Total Expenses	89.9%	92.9%	83.0%	99.4%	$	17,161,849	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	2.6	2.0	1.0	4.0	
Full-Time Nonexempt	2.0	2.0	0.0	3.0	
Part Time	0.6	0.0	0.0	1.0	
Total Staff	5.2	5.0	3.0	6.0	
Cost Per Staff Member	$29,589	$27,424	$20,459	$35,449	

TABLE 42

Geographical Scope: Regional, State, and Local
Membership Type: All
Budget Group: $500,000–$999,999

INCOME: 60 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	43.6%	43.5%	26.1%	62.9%	$ 17,844,863	
Dues—Associate	5.0%	0.0%	0.0%	2.5%	2,168,690	
Dues—Other	5.3%	0.0%	0.0%	1.0%	2,258,990	
Education Programs	8.6%	2.1%	0.0%	9.2%	3,633,430	
Conventions	8.7%	6.8%	0.0%	11.6%	3,583,662	
Expositions	2.3%	0.0%	0.0%	0.0%	1,185,766	
Cert/Accred/Standardization	0.3%	0.0%	0.0%	0.0%	135,336	
Periodical—Advertising	2.7%	0.0%	0.0%	3.0%	1,105,604	
Periodical—Subscriptions	0.8%	0.0%	0.0%	0.0%	307,835	
Periodical—Other	0.2%	0.0%	0.0%	0.0%	79,290	
Nonperiodical Publications	0.5%	0.0%	0.0%	0.0%	224,947	
Sales of Other Products	1.9%	0.0%	0.0%	0.7%	868,482	
Group Insurance—Royalties	0.3%	0.0%	0.0%	0.0%	148,580	
Group Insurance—Administration	3.0%	0.0%	0.0%	0.0%	1,236,270	
Group Insurance—Other	0.4%	0.0%	0.0%	0.0%	143,639	
Other Royalties	1.0%	0.0%	0.0%	0.0%	416,549	
Grants & Contracts	1.7%	0.0%	0.0%	0.0%	694,002	
Investments	4.6%	3.6%	2.0%	6.5%	1,855,400	
Subsidiary Income	0.2%	0.0%	0.0%	0.0%	92,201	
Mgmt/Admin/Svc Fees	2.3%	0.0%	0.0%	0.1%	1,038,738	
Other Income	6.6%	3.4%	0.7%	6.3%	2,569,432	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 41,591,706	

EXPENSE BY OBJECT: 59 Respondents

Personnel—Salaries	28.3%	27.8%	21.3%	35.3%	$ 11,539,297	
Commissions	0.5%	0.0%	0.0%	0.0%	220,118	
Personnel Taxes and Benefits	5.8%	6.1%	3.8%	7.5%	2,364,018	
Travel Expenses	3.7%	3.0%	1.6%	5.2%	1,537,688	
Occupancy	4.4%	3.8%	2.0%	5.3%	1,784,847	
Communications	1.9%	1.1%	0.8%	1.9%	780,703	
Depreciation/Amortization	2.2%	1.9%	0.7%	2.8%	883,458	
Postage & Freight	2.1%	1.8%	1.1%	3.0%	852,392	
Printing	4.1%	2.4%	0.4%	6.3%	1,764,513	
Computers & Data Processing	0.9%	0.3%	0.0%	1.3%	398,543	
Office Equipment & Supplies	2.7%	2.5%	1.4%	3.5%	1,098,346	
Meeting Expenses	9.9%	6.1%	1.8%	13.7%	3,987,930	
Audit & Tax Fees	0.9%	0.7%	0.4%	0.9%	364,263	
Outside Legal Fees	1.5%	0.5%	0.0%	1.6%	563,875	
Other Consulting Fees	4.2%	1.6%	0.0%	7.0%	1,701,996	
Cost of Sales	2.1%	0.0%	0.0%	0.1%	1,030,398	
Federal Income Tax	0.3%	0.0%	0.0%	0.0%	151,335	
State & Local Taxes	0.4%	0.0%	0.0%	0.3%	177,707	
Insurance	1.0%	0.7%	0.5%	1.3%	407,086	
Other Expenses	15.3%	10.4%	2.1%	23.4%	6,198,065	
Total Expenses	92.2%	93.6%	84.9%	98.6%	$ 37,806,578	

EXPENSE BY FUNCTION: 42 Respondents

Executive & Administrative	34.3%	31.5%	21.8%	44.2%	$ 9,914,243	
Volunteers & Governance	4.8%	2.8%	0.4%	5.5%	1,382,585	
Membership Promotion	2.8%	0.3%	0.0%	2.4%	869,587	
Public Relations	2.1%	0.8%	0.0%	3.0%	602,232	
Government Affairs	6.3%	4.1%	0.5%	11.8%	1,888,522	
Periodical Publications	4.4%	2.5%	0.0%	7.8%	1,317,857	
Nonperiodical Publications	0.4%	0.0%	0.0%	0.0%	131,633	
Conventions/Expositions	9.8%	7.9%	1.3%	14.0%	2,865,009	
Education Programs	8.0%	1.6%	0.0%	11.6%	2,378,686	
Cert/Accred/Standardization	1.0%	0.0%	0.0%	0.0%	281,623	
Group Insurance Programs	2.0%	0.0%	0.0%	0.7%	514,527	
Other Programs & Services	15.0%	6.6%	0.6%	19.3%	4,261,681	
Total Expenses	90.9%	93.5%	84.9%	95.7%	$ 26,408,185	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	4.2	4.0	0.0	6.0	
Full-Time Nonexempt	4.2	3.0	0.0	6.0	
Part Time	1.3	1.0	0.0	2.0	
Total Staff	9.7	8.0	7.0	11.0	
Cost Per Staff Member	$27,469	$27,710	$22,118	$33,401	

Geographical Scope: Regional, State, and Local
Membership Type: All
Budget Group: $1,000,000–$2,499,999

INCOME: 88 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	51.9%	54.1%	32.3%	70.9%	$ 70,662,502	
Dues—Associate	1.5%	0.0%	0.0%	0.6%	1,843,896	
Dues—Other	1.1%	0.0%	0.0%	0.3%	1,452,574	
Education Programs	7.4%	2.4%	0.0%	6.8%	10,607,674	
Conventions	5.6%	0.2%	0.0%	7.1%	7,009,300	
Expositions	1.0%	0.0%	0.0%	0.0%	1,142,403	
Cert/Accred/Standardization	0.1%	0.0%	0.0%	0.0%	209,239	
Periodical—Advertising	2.2%	0.0%	0.0%	2.8%	2,675,209	
Periodical—Subscriptions	0.9%	0.0%	0.0%	0.1%	1,345,033	
Periodical—Other	0.1%	0.0%	0.0%	0.0%	155,891	
Nonperiodical Publications	0.8%	0.0%	0.0%	0.0%	1,383,728	
Sales of Other Products	4.8%	0.0%	0.0%	2.0%	7,298,973	
Group Insurance—Royalties	0.4%	0.0%	0.0%	0.0%	435,869	
Group Insurance—Administration	0.8%	0.0%	0.0%	0.0%	1,008,613	
Group Insurance—Other	1.1%	0.0%	0.0%	0.0%	1,219,286	
Other Royalties	0.2%	0.0%	0.0%	0.0%	390,920	
Grants & Contracts	2.7%	0.0%	0.0%	0.0%	3,800,537	
Investments	3.6%	3.2%	1.5%	4.7%	4,886,592	
Subsidiary Income	0.7%	0.0%	0.0%	0.0%	746,459	
Mgmt/Admin/Svc Fees	4.6%	0.0%	0.0%	4.1%	6,197,280	
Other Income	8.5%	1.9%	0.3%	6.6%	11,382,038	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 135,854,016	

EXPENSE BY OBJECT: 87 Respondents

Personnel—Salaries	30.7%	29.7%	21.6%	37.9%	$ 41,549,243	
Commissions	1.2%	0.0%	0.0%	0.0%	1,602,434	
Personnel Taxes and Benefits	6.1%	6.1%	4.3%	7.6%	8,255,160	
Travel Expenses	3.5%	3.2%	1.6%	4.8%	4,625,649	
Occupancy	4.8%	4.0%	2.5%	5.9%	6,509,965	
Communications	1.9%	1.4%	0.7%	2.5%	2,491,841	
Depreciation/Amortization	3.1%	1.9%	0.3%	3.4%	3,863,076	
Postage & Freight	2.2%	2.0%	1.2%	3.0%	3,014,733	
Printing	4.7%	2.5%	1.4%	5.4%	6,147,016	
Computers & Data Processing	1.5%	0.7%	0.1%	1.5%	2,361,121	
Office Equipment & Supplies	2.4%	2.0%	0.9%	3.2%	3,289,431	
Meeting Expenses	6.8%	2.6%	1.1%	8.7%	9,112,080	
Audit & Tax Fees	0.5%	0.4%	0.3%	0.6%	603,914	
Outside Legal Fees	2.1%	1.1%	0.1%	2.9%	2,669,235	
Other Consulting Fees	1.6%	0.6%	0.0%	2.2%	2,129,424	
Cost of Sales	4.3%	0.0%	0.0%	2.0%	6,362,615	
Federal Income Tax	0.1%	0.0%	0.0%	0.0%	123,709	
State & Local Taxes	0.3%	0.0%	0.0%	0.2%	383,967	
Insurance	0.9%	0.7%	0.4%	1.2%	1,264,266	
Other Expenses	14.0%	11.0%	3.3%	21.9%	17,672,862	
Total Expenses	92.7%	95.3%	84.4%	100.1%	$ 124,031,741	

EXPENSE BY FUNCTION: 66 Respondents

Executive & Administrative	27.8%	25.2%	15.2%	39.1%	$ 27,794,471	
Volunteers & Governance	2.9%	0.8%	0.0%	3.8%	2,961,794	
Membership Promotion	5.0%	2.2%	0.3%	5.9%	4,869,716	
Public Relations	5.8%	1.9%	0.0%	7.6%	5,636,901	
Government Affairs	6.6%	3.4%	0.2%	9.7%	6,784,339	
Periodical Publications	5.1%	3.6%	1.3%	6.9%	5,120,097	
Nonperiodical Publications	1.0%	0.0%	0.0%	0.6%	1,176,896	
Conventions/Expositions	6.9%	3.0%	0.0%	8.6%	6,568,559	
Education Programs	10.4%	2.9%	0.2%	13.6%	11,136,207	
Cert/Accred/Standardization	1.0%	0.0%	0.0%	0.0%	1,500,189	
Group Insurance Programs	1.2%	0.0%	0.0%	0.0%	1,016,430	
Other Programs & Services	19.2%	9.0%	1.9%	28.2%	20,366,263	
Total Expenses	92.9%	95.8%	86.8%	100.2%	$ 94,931,862	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	8.9	8.0	4.0	13.0	
Full-Time Nonexempt	8.6	7.0	4.0	12.0	
Part Time	3.4	1.0	0.0	2.0	
Total Staff	20.9	18.0	14.0	23.0	
Cost Per Staff Member	$31,038	$30,725	$25,067	$36,245	

TABLE 44

Geographical Scope: Regional, State, and Local
Membership Type: All
Budget Group: $2,500,000 and Over

INCOME: 49 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	39.8%	33.4%	17.1%	60.7%	$ 119,167,767	
Dues—Associate	1.2%	0.0%	0.0%	0.6%	2,787,870	
Dues—Other	3.4%	0.0%	0.0%	0.3%	13,924,813	
Education Programs	12.3%	1.5%	0.0%	7.3%	39,528,125	
Conventions	2.3%	0.9%	0.0%	2.7%	5,020,783	
Expositions	2.8%	0.0%	0.0%	0.0%	6,546,721	
Cert/Accred/Standardization	0.4%	0.0%	0.0%	0.0%	2,087,197	
Periodical—Advertising	2.4%	1.2%	0.0%	3.3%	7,463,613	
Periodical—Subscriptions	0.3%	0.0%	0.0%	0.0%	552,656	
Periodical—Other	0.3%	0.0%	0.0%	0.0%	700,217	
Nonperiodical Publications	0.9%	0.0%	0.0%	0.0%	2,019,823	
Sales of Other Products	2.8%	0.0%	0.0%	0.3%	8,013,010	
Group Insurance—Royalties	0.3%	0.0%	0.0%	0.0%	1,070,439	
Group Insurance—Administration	4.1%	0.0%	0.0%	0.2%	17,126,138	
Group Insurance—Other	0.3%	0.0%	0.0%	0.0%	491,127	
Other Royalties	0.3%	0.0%	0.0%	0.0%	599,925	
Grants & Contracts	7.3%	0.0%	0.0%	0.0%	38,057,997	
Investments	6.4%	2.9%	1.6%	4.8%	17,990,803	
Subsidiary Income	0.6%	0.0%	0.0%	0.0%	2,961,304	
Mgmt/Admin/Svc Fees	2.1%	0.2%	0.0%	2.1%	4,952,910	
Other Income	9.7%	3.8%	0.8%	6.0%	40,654,582	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 331,717,820	

EXPENSE BY OBJECT: 48 Respondents

Personnel—Salaries	29.0%	27.4%	20.3%	36.0%	$ 98,491,747	
Commissions	0.8%	0.0%	0.0%	0.0%	2,123,042	
Personnel Taxes and Benefits	6.4%	6.0%	3.5%	7.8%	22,043,558	
Travel Expenses	3.8%	3.1%	1.6%	4.8%	12,925,006	
Occupancy	4.3%	4.3%	2.2%	6.1%	12,774,040	
Communications	1.6%	1.0%	0.8%	2.0%	5,159,687	
Depreciation/Amortization	2.5%	2.6%	1.1%	3.7%	8,315,310	
Postage & Freight	2.2%	1.6%	1.0%	3.0%	6,284,031	
Printing	3.9%	2.8%	1.5%	5.2%	10,415,420	
Computers & Data Processing	1.1%	0.8%	0.3%	1.6%	3,812,666	
Office Equipment & Supplies	2.8%	1.9%	0.8%	2.6%	12,927,688	
Meeting Expenses	5.9%	2.2%	0.4%	6.0%	12,365,822	
Audit & Tax Fees	0.4%	0.4%	0.2%	0.5%	1,012,237	
Outside Legal Fees	1.0%	0.6%	0.1%	1.0%	2,461,664	
Other Consulting Fees	2.3%	0.8%	0.0%	2.2%	11,546,018	
Cost of Sales	5.9%	0.0%	0.0%	1.3%	20,547,693	
Federal Income Tax	0.3%	0.0%	0.0%	0.0%	751,152	
State & Local Taxes	0.2%	0.0%	0.0%	0.2%	487,253	
Insurance	0.8%	0.5%	0.3%	0.7%	2,018,098	
Other Expenses	22.0%	12.5%	5.3%	28.1%	71,198,566	
Total Expenses	97.2%	97.0%	91.6%	99.5%	$ 317,660,698	

EXPENSE BY FUNCTION: 41 Respondents

Executive & Administrative	20.2%	18.0%	9.9%	28.7%	$ 48,420,016	
Volunteers & Governance	3.5%	1.0%	0.0%	3.5%	9,344,831	
Membership Promotion	5.4%	1.7%	0.0%	5.2%	9,715,745	
Public Relations	4.2%	2.0%	0.5%	4.6%	8,482,887	
Government Affairs	4.5%	1.4%	0.0%	6.6%	9,007,711	
Periodical Publications	4.9%	3.0%	0.0%	7.7%	12,543,530	
Nonperiodical Publications	2.2%	0.0%	0.0%	0.7%	4,635,887	
Conventions/Expositions	4.7%	2.0%	0.4%	5.7%	8,940,133	
Education Programs	11.2%	3.6%	0.4%	12.9%	37,420,823	
Cert/Accred/Standardization	1.4%	0.0%	0.0%	0.0%	5,041,940	
Group Insurance Programs	1.9%	0.0%	0.0%	0.1%	3,531,767	
Other Programs & Services	32.7%	20.1%	6.9%	50.3%	131,301,514	
Total Expenses	96.8%	97.8%	93.8%	99.6%	$ 288,386,784	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	31.6	20.0	12.0	42.0	
Full-Time Nonexempt	32.1	25.0	10.0	30.0	
Part Time	11.5	2.0	1.0	6.0	
Total Staff	75.2	47.0	29.0	86.0	
Cost Per Staff Member	$31,287	$30,669	$22,442	$35,903	

Geographical Scope: All
Membership Type: Corporate
Budget Group: Less than $250,000

INCOME: 46 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	51.9%	49.0%	30.6%	74.2%	$ 3,538,177	
Dues—Associate	4.3%	0.0%	0.0%	4.5%	320,076	
Dues—Other	1.1%	0.0%	0.0%	0.0%	82,420	
Education Programs	5.3%	0.0%	0.0%	5.6%	378,174	
Conventions	10.7%	3.8%	0.0%	20.2%	870,679	
Expositions	7.1%	0.0%	0.0%	0.0%	456,886	
Cert/Accred/Standardization	0.0%	0.0%	0.0%	0.0%	0	
Periodical—Advertising	4.1%	0.0%	0.0%	6.0%	316,883	
Periodical—Subscriptions	0.2%	0.0%	0.0%	0.0%	17,928	
Periodical—Other	0.0%	0.0%	0.0%	0.0%	4,950	
Nonperiodical Publications	1.2%	0.0%	0.0%	0.0%	81,435	
Sales of Other Products	1.7%	0.0%	0.0%	0.0%	144,407	
Group Insurance—Royalties	0.3%	0.0%	0.0%	0.0%	23,139	
Group Insurance—Administration	0.5%	0.0%	0.0%	0.0%	34,881	
Group Insurance—Other	1.2%	0.0%	0.0%	0.0%	117,747	
Other Royalties	0.1%	0.0%	0.0%	0.0%	5,967	
Grants & Contracts	2.0%	0.0%	0.0%	0.0%	196,877	
Investments	3.4%	1.9%	0.9%	3.6%	192,143	
Subsidiary Income	0.0%	0.0%	0.0%	0.0%	641	
Mgmt/Admin/Svc Fees	2.9%	0.0%	0.0%	0.0%	190,619	
Other Income	2.0%	0.0%	0.0%	0.9%	147,007	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 7,121,036	

EXPENSE BY OBJECT: 45 Respondents

Personnel—Salaries	47.5%	34.2%	26.3%	47.2%	$ 2,476,099	
Commissions	0.4%	0.0%	0.0%	0.0%	31,000	
Personnel Taxes and Benefits	5.1%	5.0%	1.0%	7.6%	395,893	
Travel Expenses	5.1%	3.6%	1.4%	5.0%	263,295	
Occupancy	3.8%	3.6%	0.6%	5.3%	300,002	
Communications	2.6%	1.6%	0.8%	3.0%	170,398	
Depreciation/Amortization	0.8%	0.0%	0.0%	0.8%	66,894	
Postage & Freight	2.8%	2.2%	1.6%	2.9%	190,548	
Printing	7.2%	4.4%	2.6%	7.0%	462,887	
Computers & Data Processing	1.0%	0.0%	0.0%	0.7%	33,220	
Office Equipment & Supplies	2.5%	1.3%	0.3%	3.1%	156,009	
Meeting Expenses	14.6%	9.4%	1.8%	23.1%	1,016,939	
Audit & Tax Fees	1.8%	1.0%	0.7%	1.8%	95,832	
Outside Legal Fees	2.8%	0.2%	0.0%	1.7%	230,741	
Other Consulting Fees	3.7%	0.4%	0.0%	2.6%	254,948	
Cost of Sales	1.8%	0.0%	0.0%	0.0%	137,622	
Federal Income Tax	0.3%	0.0%	0.0%	0.0%	12,504	
State & Local Taxes	0.3%	0.0%	0.0%	0.1%	17,103	
Insurance	1.7%	0.9%	0.2%	2.7%	111,018	
Other Expenses	7.8%	3.3%	0.3%	7.3%	526,422	
Total Expenses	113.6%	99.4%	89.6%	106.1%	$ 6,949,374	

EXPENSE BY FUNCTION: 41 Respondents

Executive & Administrative	56.0%	43.9%	31.6%	60.3%	$ 2,610,676	
Volunteers & Governance	2.0%	0.6%	0.0%	2.2%	138,831	
Membership Promotion	3.4%	0.8%	0.0%	4.6%	222,741	
Public Relations	5.5%	1.3%	0.0%	7.9%	332,802	
Government Affairs	7.3%	0.8%	0.0%	5.5%	261,256	
Periodical Publications	4.7%	3.2%	0.0%	5.9%	331,114	
Nonperiodical Publications	2.3%	0.0%	0.0%	1.8%	118,046	
Conventions/Expositions	16.1%	11.4%	1.7%	26.7%	1,087,625	
Education Programs	4.5%	0.5%	0.0%	6.2%	259,690	
Cert/Accred/Standardization	0.6%	0.0%	0.0%	0.0%	25,148	
Group Insurance Programs	0.8%	0.0%	0.0%	0.0%	50,801	
Other Programs & Services	10.3%	3.5%	0.0%	8.0%	502,672	
Total Expenses	113.5%	99.9%	91.6%	106.1%	$ 5,941,402	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	1.5	1.0	0.0	2.0	
Full-Time Nonexempt	0.7	0.0	0.0	1.0	
Part Time	0.5	0.0	0.0	1.0	
Total Staff	2.7	2.0	2.0	3.0	
Cost Per Staff Member	$26,864	$23,825	$17,878	$34,819	

TABLE 46

Geographical Scope: All
Membership Type: Corporate
Budget Group: $250,000–$499,999

INCOME: 62 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	50.7%	50.4%	30.9%	69.6%	$ 11,308,556	
Dues—Associate	4.7%	0.1%	0.0%	5.8%	1,003,318	
Dues—Other	2.0%	0.0%	0.0%	0.3%	443,624	
Education Programs	4.6%	1.4%	0.0%	6.1%	1,048,481	
Conventions	14.2%	8.0%	0.0%	15.1%	3,197,582	
Expositions	4.1%	0.0%	0.0%	0.0%	1,098,489	
Cert/Accred/Standardization	0.5%	0.0%	0.0%	0.0%	99,722	
Periodical—Advertising	1.7%	0.0%	0.0%	1.1%	406,351	
Periodical—Subscriptions	0.2%	0.0%	0.0%	0.0%	60,174	
Periodical—Other	0.1%	0.0%	0.0%	0.0%	11,196	
Nonperiodical Publications	1.1%	0.0%	0.0%	0.0%	245,563	
Sales of Other Products	0.5%	0.0%	0.0%	0.0%	109,348	
Group Insurance—Royalties	1.0%	0.0%	0.0%	0.0%	228,927	
Group Insurance—Administration	0.6%	0.0%	0.0%	0.0%	152,842	
Group Insurance—Other	0.6%	0.0%	0.0%	0.0%	143,976	
Other Royalties	0.1%	0.0%	0.0%	0.0%	11,586	
Grants & Contracts	2.5%	0.0%	0.0%	0.0%	641,275	
Investments	4.2%	3.2%	1.6%	5.1%	904,914	
Subsidiary Income	0.0%	0.0%	0.0%	0.0%	2	
Mgmt/Admin/Svc Fees	2.9%	0.0%	0.0%	0.0%	682,726	
Other Income	3.7%	0.5%	0.0%	2.7%	951,260	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 22,749,912	

EXPENSE BY OBJECT: 62 Respondents

Personnel—Salaries	31.3%	29.1%	23.6%	38.2%	$ 7,098,724	
Commissions	0.3%	0.0%	0.0%	0.0%	69,420	
Personnel Taxes and Benefits	6.8%	5.6%	3.5%	7.7%	1,555,437	
Travel Expenses	3.5%	3.1%	1.2%	5.4%	782,065	
Occupancy	4.4%	3.8%	2.6%	5.8%	1,035,872	
Communications	1.6%	1.3%	0.5%	1.9%	388,037	
Depreciation/Amortization	1.8%	1.1%	0.0%	2.5%	413,573	
Postage & Freight	2.0%	1.6%	1.2%	2.4%	462,474	
Printing	2.8%	1.5%	0.0%	3.5%	676,897	
Computers & Data Processing	0.7%	0.1%	0.0%	0.8%	150,316	
Office Equipment & Supplies	3.1%	2.4%	1.6%	4.1%	694,625	
Meeting Expenses	13.4%	7.6%	2.3%	14.7%	2,991,598	
Audit & Tax Fees	1.2%	0.7%	0.4%	1.2%	271,578	
Outside Legal Fees	2.5%	0.6%	0.0%	2.0%	551,483	
Other Consulting Fees	2.6%	0.0%	0.0%	1.8%	590,428	
Cost of Sales	1.0%	0.0%	0.0%	0.0%	221,498	
Federal Income Tax	0.1%	0.0%	0.0%	0.0%	27,188	
State & Local Taxes	0.1%	0.0%	0.0%	0.1%	21,998	
Insurance	1.1%	0.8%	0.4%	1.5%	253,446	
Other Expenses	13.0%	9.1%	2.7%	19.3%	2,958,873	
Total Expenses	93.3%	95.4%	87.1%	101.6%	$ 21,215,530	

EXPENSE BY FUNCTION: 47 Respondents

Executive & Administrative	35.6%	35.9%	21.5%	42.6%	$ 6,123,659	
Volunteers & Governance	2.9%	1.1%	0.0%	5.0%	506,246	
Membership Promotion	2.3%	0.6%	0.0%	2.5%	411,682	
Public Relations	3.7%	0.4%	0.0%	3.3%	692,634	
Government Affairs	8.2%	1.6%	0.0%	15.4%	1,422,902	
Periodical Publications	3.0%	1.5%	0.0%	4.7%	543,560	
Nonperiodical Publications	1.4%	0.0%	0.0%	1.2%	251,277	
Conventions/Expositions	13.9%	10.2%	1.0%	14.8%	2,305,554	
Education Programs	4.1%	1.3%	0.0%	4.7%	643,283	
Cert/Accred/Standardization	0.5%	0.0%	0.0%	0.0%	73,478	
Group Insurance Programs	3.2%	0.0%	0.0%	0.2%	489,373	
Other Programs & Services	13.3%	6.1%	0.0%	18.5%	2,218,819	
Total Expenses	92.1%	95.4%	86.3%	100.8%	$ 15,682,467	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	2.5	2.0	1.0	4.0	
Full-Time Nonexempt	2.0	2.0	0.0	3.0	
Part Time	0.8	0.0	0.0	1.0	
Total Staff	5.3	4.0	3.0	6.0	
Cost Per Staff Member	$32,743	$32,922	$23,932	$41,121	

Geographical Scope: All
Membership Type: Corporate
Budget Group: $500,000–$999,999

INCOME: 55 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	47.0%	49.2%	26.4%	66.1%	$ 17,504,096	
Dues—Associate	5.1%	2.0%	0.0%	6.1%	2,034,283	
Dues—Other	4.6%	0.0%	0.0%	0.6%	1,823,395	
Education Programs	3.7%	0.2%	0.0%	2.9%	1,493,162	
Conventions	11.4%	7.9%	0.0%	15.7%	4,317,441	
Expositions	3.0%	0.0%	0.0%	0.0%	1,330,547	
Cert/Accred/Standardization	1.0%	0.0%	0.0%	0.0%	481,182	
Periodical—Advertising	2.2%	0.0%	0.0%	1.5%	797,001	
Periodical—Subscriptions	0.6%	0.0%	0.0%	0.0%	280,226	
Periodical—Other	0.2%	0.0%	0.0%	0.0%	79,358	
Nonperiodical Publications	1.9%	0.0%	0.0%	1.2%	810,643	
Sales of Other Products	3.3%	0.0%	0.0%	0.5%	1,190,236	
Group Insurance—Royalties	0.9%	0.0%	0.0%	0.0%	436,185	
Group Insurance—Administration	2.3%	0.0%	0.0%	0.0%	833,094	
Group Insurance—Other	0.2%	0.0%	0.0%	0.0%	81,719	
Other Royalties	0.3%	0.0%	0.0%	0.0%	126,981	
Grants & Contracts	2.4%	0.0%	0.0%	0.0%	983,617	
Investments	4.9%	2.8%	1.4%	6.5%	1,795,237	
Subsidiary Income	0.2%	0.0%	0.0%	0.0%	73,790	
Mgmt/Admin/Svc Fees	2.1%	0.0%	0.0%	0.0%	888,666	
Other Income	2.7%	0.7%	0.0%	2.4%	1,041,221	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 38,402,080	

EXPENSE BY OBJECT: 53 Respondents

Personnel—Salaries	29.8%	29.6%	24.1%	36.8%	$ 11,142,443	
Commissions	0.3%	0.0%	0.0%	0.0%	122,187	
Personnel Taxes and Benefits	6.5%	6.1%	4.6%	8.5%	2,471,356	
Travel Expenses	5.3%	4.5%	2.1%	6.0%	2,041,917	
Occupancy	4.0%	3.9%	2.2%	5.2%	1,448,610	
Communications	1.5%	1.2%	0.7%	1.8%	566,711	
Depreciation/Amortization	1.9%	1.4%	0.7%	2.3%	708,825	
Postage & Freight	2.2%	1.8%	1.3%	2.6%	806,914	
Printing	4.1%	2.5%	0.8%	5.5%	1,538,279	
Computers & Data Processing	0.8%	0.1%	0.0%	0.8%	291,611	
Office Equipment & Supplies	2.9%	2.6%	1.4%	4.1%	1,088,595	
Meeting Expenses	8.5%	5.1%	1.3%	13.4%	3,196,857	
Audit & Tax Fees	1.0%	0.8%	0.4%	1.1%	370,216	
Outside Legal Fees	3.3%	1.2%	0.1%	3.6%	1,163,290	
Other Consulting Fees	4.0%	0.8%	0.0%	3.6%	1,501,286	
Cost of Sales	3.6%	0.0%	0.0%	1.7%	1,415,367	
Federal Income Tax	0.3%	0.0%	0.0%	0.0%	134,792	
State & Local Taxes	0.3%	0.0%	0.0%	0.2%	103,407	
Insurance	1.0%	0.7%	0.5%	1.1%	368,471	
Other Expenses	14.5%	6.8%	2.8%	21.0%	5,403,648	
Total Expenses	95.8%	94.8%	91.4%	100.7%	$ 35,884,782	

EXPENSE BY FUNCTION: 35 Respondents

Executive & Administrative	40.2%	36.2%	23.2%	52.1%	$ 9,984,134	
Volunteers & Governance	3.9%	1.1%	0.0%	4.7%	1,083,107	
Membership Promotion	1.9%	0.9%	0.0%	2.4%	487,108	
Public Relations	2.9%	0.6%	0.0%	2.0%	719,485	
Government Affairs	4.5%	2.6%	0.0%	4.3%	1,227,137	
Periodical Publications	5.5%	1.8%	0.3%	8.9%	1,270,654	
Nonperiodical Publications	2.9%	0.7%	0.0%	3.8%	721,936	
Conventions/Expositions	12.7%	9.0%	1.3%	17.6%	3,121,612	
Education Programs	4.9%	1.9%	0.0%	4.6%	1,259,300	
Cert/Accred/Standardization	2.3%	0.0%	0.0%	0.0%	672,302	
Group Insurance Programs	1.7%	0.0%	0.0%	0.3%	362,559	
Other Programs & Services	11.8%	5.1%	0.9%	17.6%	2,814,864	
Total Expenses	95.2%	94.0%	91.5%	100.0%	$ 23,724,198	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	3.8	3.0	1.0	6.0	
Full-Time Nonexempt	3.7	3.0	1.0	6.0	
Part Time	1.1	0.0	0.0	1.0	
Total Staff	8.6	7.0	5.0	11.0	
Cost Per Staff Member	$32,868	$30,430	$26,460	$37,964	

TABLE 48

Geographical Scope: All
Membership Type: Corporate
Budget Group: $1,000,000–$2,499,999

INCOME: 79 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	47.0%	45.7%	26.0%	64.7%	$ 56,527,119	
Dues—Associate	3.5%	0.8%	0.0%	4.4%	4,509,631	
Dues—Other	0.8%	0.0%	0.0%	0.9%	1,108,109	
Education Programs	5.1%	2.4%	0.0%	7.1%	6,543,935	
Conventions	12.5%	10.1%	0.0%	18.4%	15,728,807	
Expositions	6.4%	0.0%	0.0%	0.0%	8,343,625	
Cert/Accred/Standardization	0.5%	0.0%	0.0%	0.0%	535,236	
Periodical—Advertising	3.6%	0.0%	0.0%	3.6%	4,189,702	
Periodical—Subscriptions	1.0%	0.0%	0.0%	0.2%	1,408,385	
Periodical—Other	0.3%	0.0%	0.0%	0.0%	416,893	
Nonperiodical Publications	1.3%	0.0%	0.0%	0.7%	1,574,381	
Sales of Other Products	2.5%	0.0%	0.0%	0.7%	3,370,779	
Group Insurance—Royalties	0.3%	0.0%	0.0%	0.0%	339,504	
Group Insurance—Administration	0.8%	0.0%	0.0%	0.0%	891,211	
Group Insurance—Other	0.8%	0.0%	0.0%	0.0%	736,832	
Other Royalties	0.3%	0.0%	0.0%	0.0%	414,149	
Grants & Contracts	1.2%	0.0%	0.0%	0.0%	1,494,977	
Investments	3.4%	3.0%	1.4%	4.6%	4,171,530	
Subsidiary Income	0.7%	0.0%	0.0%	0.0%	994,203	
Mgmt/Admin/Svc Fees	4.0%	0.0%	0.0%	0.3%	5,191,192	
Other Income	4.0%	1.1%	0.2%	3.5%	4,820,019	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 123,310,219	

EXPENSE BY OBJECT: 78 Respondents

Personnel—Salaries	31.6%	29.1%	23.0%	40.1%	$ 38,788,431	
Commissions	0.8%	0.0%	0.0%	0.0%	888,623	
Personnel Taxes and Benefits	6.0%	5.6%	4.5%	7.4%	7,459,837	
Travel Expenses	4.0%	3.2%	2.3%	5.5%	4,895,224	
Occupancy	5.1%	4.4%	2.7%	6.6%	6,274,938	
Communications	1.7%	1.3%	0.9%	2.1%	1,975,572	
Depreciation/Amortization	1.7%	1.4%	0.3%	2.8%	2,116,368	
Postage & Freight	2.5%	2.0%	1.4%	3.1%	3,152,050	
Printing	5.4%	2.9%	1.7%	7.0%	6,541,902	
Computers & Data Processing	0.8%	0.5%	0.0%	1.1%	1,113,190	
Office Equipment & Supplies	2.6%	2.2%	1.1%	3.6%	3,253,410	
Meeting Expenses	9.5%	4.5%	1.7%	16.0%	11,959,584	
Audit & Tax Fees	0.5%	0.4%	0.3%	0.6%	615,715	
Outside Legal Fees	2.3%	1.0%	0.1%	2.7%	2,564,292	
Other Consulting Fees	3.5%	1.4%	0.1%	4.0%	4,286,398	
Cost of Sales	2.3%	0.0%	0.0%	0.7%	2,999,073	
Federal Income Tax	0.1%	0.0%	0.0%	0.0%	93,416	
State & Local Taxes	0.2%	0.0%	0.0%	0.2%	286,250	
Insurance	0.8%	0.7%	0.4%	1.0%	1,009,607	
Other Expenses	14.9%	7.9%	2.5%	20.1%	16,972,716	
Total Expenses	96.3%	96.2%	90.5%	100.5%	$ 117,246,596	

EXPENSE BY FUNCTION: 61 Respondents

Executive & Administrative	30.5%	28.8%	17.5%	42.8%	$ 28,862,652	
Volunteers & Governance	2.0%	0.6%	0.0%	2.9%	1,869,216	
Membership Promotion	4.4%	1.6%	0.4%	5.9%	4,234,266	
Public Relations	5.2%	1.5%	0.0%	5.3%	4,583,802	
Government Affairs	5.5%	1.9%	0.0%	8.0%	5,416,409	
Periodical Publications	6.0%	2.9%	0.6%	7.8%	5,805,952	
Nonperiodical Publications	1.6%	0.2%	0.0%	1.7%	1,549,183	
Conventions/Expositions	13.5%	12.6%	3.9%	19.3%	12,852,349	
Education Programs	7.5%	4.1%	0.4%	11.5%	7,603,816	
Cert/Accred/Standardization	2.0%	0.0%	0.0%	0.0%	2,186,769	
Group Insurance Programs	0.9%	0.0%	0.0%	0.0%	806,128	
Other Programs & Services	17.3%	5.9%	1.2%	25.4%	16,350,608	
Total Expenses	96.4%	96.7%	92.5%	100.5%	$ 92,121,150	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	8.4	8.0	4.0	11.0	
Full-Time Nonexempt	8.1	7.0	3.0	12.0	
Part Time	1.5	1.0	0.0	2.0	
Total Staff	18.0	16.0	12.0	22.0	
Cost Per Staff Member	$37,143	$34,392	$27,843	$42,813	

Geographical Scope: All
Membership Type: Corporate
Budget Group: $2,500,000 and Over

TABLE 49

INCOME: 59 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	40.7%	37.6%	18.4%	55.1%	$ 134,825,874	
Dues—Associate	3.9%	1.0%	0.0%	4.2%	11,202,607	
Dues—Other	1.5%	0.0%	0.0%	0.5%	11,600,008	
Education Programs	3.8%	1.2%	0.0%	5.4%	21,351,876	
Conventions	13.3%	6.6%	0.0%	23.9%	44,530,247	
Expositions	9.9%	0.0%	0.0%	8.5%	47,617,711	
Cert/Accred/Standardization	2.2%	0.0%	0.0%	0.0%	6,763,423	
Periodical—Advertising	4.8%	0.0%	0.0%	4.0%	13,861,017	
Periodical—Subscriptions	0.4%	0.0%	0.0%	0.3%	1,067,955	
Periodical—Other	0.6%	0.0%	0.0%	0.0%	8,312,214	
Nonperiodical Publications	2.1%	0.5%	0.0%	3.4%	9,358,872	
Sales of Other Products	2.6%	0.0%	0.0%	1.4%	11,847,927	
Group Insurance—Royalties	0.4%	0.0%	0.0%	0.0%	881,580	
Group Insurance—Administration	1.0%	0.0%	0.0%	0.0%	2,316,371	
Group Insurance—Other	0.0%	0.0%	0.0%	0.0%	121,186	
Other Royalties	0.4%	0.0%	0.0%	0.0%	1,397,165	
Grants & Contracts	3.4%	0.0%	0.0%	0.0%	12,447,135	
Investments	4.2%	3.0%	1.9%	4.6%	16,651,365	
Subsidiary Income	0.5%	0.0%	0.0%	0.0%	1,308,829	
Mgmt/Admin/Svc Fees	1.2%	0.0%	0.0%	0.2%	3,169,006	
Other Income	3.1%	0.7%	0.1%	2.4%	8,262,801	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 368,895,169	

EXPENSE BY OBJECT: 57 Respondents

Personnel—Salaries	26.2%	25.4%	20.0%	30.5%	$ 95,197,546	
Commissions	0.6%	0.0%	0.0%	0.0%	1,878,348	
Personnel Taxes and Benefits	6.0%	5.5%	4.0%	7.3%	21,392,623	
Travel Expenses	4.2%	3.7%	2.2%	5.4%	18,006,546	
Occupancy	4.4%	4.1%	2.2%	5.9%	18,343,422	
Communications	1.8%	1.0%	0.6%	1.6%	5,678,859	
Depreciation/Amortization	2.0%	1.5%	0.9%	2.9%	7,616,405	
Postage & Freight	2.3%	2.0%	1.3%	2.8%	8,799,676	
Printing	5.4%	4.5%	1.5%	7.4%	21,321,852	
Computers & Data Processing	0.9%	0.5%	0.1%	1.3%	4,673,241	
Office Equipment & Supplies	1.6%	1.3%	1.0%	2.2%	6,357,815	
Meeting Expenses	9.3%	6.3%	1.7%	14.5%	35,948,652	
Audit & Tax Fees	0.4%	0.3%	0.2%	0.5%	1,219,223	
Outside Legal Fees	2.1%	1.4%	0.4%	2.3%	5,504,194	
Other Consulting Fees	3.0%	1.5%	0.4%	3.3%	13,856,333	
Cost of Sales	2.9%	0.0%	0.0%	2.1%	13,976,820	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	272,087	
State & Local Taxes	0.3%	0.0%	0.0%	0.3%	622,352	
Insurance	0.9%	0.7%	0.5%	0.9%	3,185,499	
Other Expenses	19.5%	15.2%	7.6%	23.7%	59,631,136	
Total Expenses	94.0%	95.1%	88.9%	99.1%	$ 343,482,629	

EXPENSE BY FUNCTION: 56 Respondents

Executive & Administrative	23.2%	20.6%	12.2%	31.0%	$ 62,859,430	
Volunteers & Governance	2.6%	0.9%	0.0%	3.9%	9,708,267	
Membership Promotion	3.9%	2.2%	0.0%	5.6%	10,482,402	
Public Relations	8.3%	3.7%	0.6%	8.5%	26,267,346	
Government Affairs	6.0%	4.3%	0.9%	7.1%	28,536,485	
Periodical Publications	5.6%	1.6%	0.0%	8.6%	16,260,944	
Nonperiodical Publications	3.1%	0.6%	0.0%	3.7%	14,742,927	
Conventions/Expositions	13.2%	15.2%	1.6%	20.3%	51,027,143	
Education Programs	5.1%	3.4%	0.0%	5.9%	28,252,194	
Cert/Accred/Standardization	2.7%	0.0%	0.0%	0.0%	8,769,928	
Group Insurance Programs	1.5%	0.0%	0.0%	0.0%	17,658,459	
Other Programs & Services	19.5%	9.4%	3.0%	22.6%	58,950,209	
Total Expenses	94.7%	95.6%	90.1%	99.2%	$ 333,515,734	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	28.8	20.0	14.0	28.0	
Full-Time Nonexempt	20.4	12.0	7.0	22.0	
Part Time	3.4	1.0	0.0	3.0	
Total Staff	52.6	34.0	23.0	51.0	
Cost Per Staff Member	$38,614	$37,282	$32,228	$43,989	

TABLE 50

Geographical Scope: All
Membership Type: Individual
Budget Group: Less than $250,000

INCOME: 39 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	41.6%	40.9%	22.0%	53.4%	$ 2,260,759	
Dues—Associate	4.5%	0.0%	0.0%	2.8%	261,370	
Dues—Other	3.1%	0.0%	0.0%	1.7%	206,006	
Education Programs	10.3%	1.3%	0.0%	11.4%	606,462	
Conventions	14.3%	0.0%	0.0%	16.4%	785,651	
Expositions	0.5%	0.0%	0.0%	0.0%	33,085	
Cert/Accred/Standardization	4.0%	0.0%	0.0%	0.0%	241,678	
Periodical—Advertising	2.2%	0.0%	0.0%	1.8%	134,874	
Periodical—Subscriptions	3.3%	0.0%	0.0%	0.0%	291,699	
Periodical—Other	0.1%	0.0%	0.0%	0.0%	6,324	
Nonperiodical Publications	1.7%	0.0%	0.0%	0.0%	110,770	
Sales of Other Products	1.8%	0.0%	0.0%	0.5%	92,593	
Group Insurance—Royalties	0.0%	0.0%	0.0%	0.0%	0	
Group Insurance—Administration	0.3%	0.0%	0.0%	0.0%	17,629	
Group Insurance—Other	0.1%	0.0%	0.0%	0.0%	4,000	
Other Royalties	0.5%	0.0%	0.0%	0.0%	35,333	
Grants & Contracts	1.7%	0.0%	0.0%	0.0%	115,517	
Investments	3.5%	2.5%	1.7%	4.1%	210,172	
Subsidiary Income	0.2%	0.0%	0.0%	0.0%	15,693	
Mgmt/Admin/Svc Fees	0.8%	0.0%	0.0%	0.0%	22,770	
Other Income	5.5%	1.2%	0.0%	4.9%	273,846	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 5,726,231	

EXPENSE BY OBJECT: 39 Respondents

Personnel—Salaries	32.3%	29.8%	17.6%	41.3%	$ 1,830,774	
Commissions	0.0%	0.0%	0.0%	0.0%	125	
Personnel Taxes and Benefits	4.8%	4.2%	0.0%	6.1%	291,796	
Travel Expenses	6.0%	3.8%	1.6%	6.2%	337,067	
Occupancy	4.9%	2.0%	0.0%	5.7%	201,270	
Communications	2.4%	1.7%	0.5%	3.1%	149,771	
Depreciation/Amortization	3.0%	0.0%	0.0%	2.2%	149,080	
Postage & Freight	3.1%	2.5%	1.7%	3.8%	191,989	
Printing	7.3%	4.1%	2.3%	8.0%	425,978	
Computers & Data Processing	1.4%	0.0%	0.0%	1.0%	57,954	
Office Equipment & Supplies	2.8%	2.2%	1.0%	4.1%	169,204	
Meeting Expenses	13.3%	5.0%	1.2%	23.7%	654,214	
Audit & Tax Fees	1.1%	1.0%	0.4%	1.4%	63,221	
Outside Legal Fees	0.3%	0.0%	0.0%	0.2%	24,706	
Other Consulting Fees	4.1%	0.1%	0.0%	4.7%	228,137	
Cost of Sales	0.8%	0.0%	0.0%	0.0%	52,475	
Federal Income Tax	0.1%	0.0%	0.0%	0.0%	6,901	
State & Local Taxes	0.2%	0.0%	0.0%	0.0%	12,154	
Insurance	2.2%	0.6%	0.0%	1.3%	122,155	
Other Expenses	12.7%	6.1%	2.0%	20.2%	774,233	
Total Expenses	102.8%	100.0%	82.4%	109.4%	$ 5,743,204	

EXPENSE BY FUNCTION: 31 Respondents

Executive & Administrative	38.2%	44.0%	16.2%	53.3%	$ 1,826,568	
Volunteers & Governance	3.4%	0.2%	0.0%	3.2%	178,071	
Membership Promotion	4.1%	1.7%	0.6%	3.4%	221,039	
Public Relations	2.2%	0.0%	0.0%	2.6%	138,055	
Government Affairs	2.2%	0.0%	0.0%	0.9%	108,297	
Periodical Publications	7.1%	3.7%	0.2%	11.7%	425,827	
Nonperiodical Publications	1.7%	0.0%	0.0%	1.2%	80,079	
Conventions/Expositions	11.8%	5.6%	0.0%	16.3%	564,617	
Education Programs	9.2%	3.1%	0.0%	9.2%	361,588	
Cert/Accred/Standardization	1.7%	0.0%	0.0%	0.0%	97,719	
Group Insurance Programs	0.1%	0.0%	0.0%	0.0%	5,074	
Other Programs & Services	15.1%	3.7%	0.0%	12.2%	546,596	
Total Expenses	96.8%	100.0%	80.0%	108.9%	$ 4,553,530	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	1.2	1.0	0.0	2.0	
Full-Time Nonexempt	1.2	1.0	0.0	2.0	
Part Time	0.8	1.0	0.0	1.0	
Total Staff	3.2	3.0	2.0	4.0	
Cost Per Staff Member	$20,258	$20,027	$15,170	$24,717	

Geographical Scope: All
Membership Type: Individual
Budget Group: $250,000–$499,999

INCOME: 37 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	43.8%	36.6%	25.6%	60.5%	$ 5,692,250	
Dues—Associate	2.9%	0.0%	0.0%	1.6%	365,897	
Dues—Other	0.7%	0.0%	0.0%	0.0%	83,430	
Education Programs	10.6%	3.9%	0.0%	15.5%	1,371,131	
Conventions	10.1%	5.5%	0.0%	12.4%	1,267,449	
Expositions	3.7%	0.0%	0.0%	0.0%	421,302	
Cert/Accred/Standardization	1.0%	0.0%	0.0%	0.0%	160,837	
Periodical—Advertising	2.1%	0.2%	0.0%	3.6%	259,212	
Periodical—Subscriptions	2.8%	0.0%	0.0%	0.1%	349,428	
Periodical—Other	3.7%	0.0%	0.0%	0.0%	331,058	
Nonperiodical Publications	1.3%	0.0%	0.0%	0.3%	180,584	
Sales of Other Products	0.7%	0.0%	0.0%	0.7%	89,084	
Group Insurance—Royalties	0.2%	0.0%	0.0%	0.0%	28,944	
Group Insurance—Administration	0.8%	0.0%	0.0%	0.0%	114,820	
Group Insurance—Other	0.0%	0.0%	0.0%	0.0%	6,100	
Other Royalties	1.5%	0.0%	0.0%	0.0%	246,848	
Grants & Contracts	2.7%	0.0%	0.0%	0.0%	431,198	
Investments	2.7%	2.7%	1.4%	3.1%	359,806	
Subsidiary Income	0.0%	0.0%	0.0%	0.0%	208	
Mgmt/Admin/Svc Fees	2.6%	0.0%	0.0%	0.3%	395,586	
Other Income	6.1%	1.5%	0.2%	5.4%	874,787	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 13,229,959	

EXPENSE BY OBJECT: 37 Respondents

Personnel—Salaries	25.3%	23.7%	20.9%	28.7%	$ 3,592,764	
Commissions	0.0%	0.0%	0.0%	0.0%	3,070	
Personnel Taxes and Benefits	4.3%	3.8%	2.5%	5.4%	577,475	
Travel Expenses	5.3%	3.8%	2.0%	6.6%	744,603	
Occupancy	3.4%	2.5%	1.3%	4.4%	461,100	
Communications	1.7%	1.2%	0.5%	2.1%	207,113	
Depreciation/Amortization	2.1%	1.2%	0.0%	2.6%	300,522	
Postage & Freight	3.1%	3.0%	1.4%	4.2%	400,800	
Printing	8.5%	3.9%	1.2%	11.2%	1,135,515	
Computers & Data Processing	1.8%	0.4%	0.0%	1.6%	222,356	
Office Equipment & Supplies	4.4%	2.4%	1.5%	5.4%	569,880	
Meeting Expenses	12.0%	7.9%	1.9%	19.7%	1,525,352	
Audit & Tax Fees	0.8%	0.7%	0.3%	1.0%	110,782	
Outside Legal Fees	1.1%	0.2%	0.0%	1.1%	155,425	
Other Consulting Fees	3.4%	0.2%	0.0%	3.1%	386,423	
Cost of Sales	3.5%	0.0%	0.0%	1.6%	468,852	
Federal Income Tax	0.3%	0.0%	0.0%	0.0%	34,654	
State & Local Taxes	0.3%	0.0%	0.0%	0.1%	35,855	
Insurance	1.0%	0.9%	0.3%	1.3%	131,296	
Other Expenses	11.7%	8.4%	2.7%	20.9%	1,546,417	
Total Expenses	94.0%	96.7%	90.2%	100.0%	$ 12,410,252	

EXPENSE BY FUNCTION: 33 Respondents

Executive & Administrative	32.0%	31.2%	23.4%	42.0%	$ 3,718,555	
Volunteers & Governance	6.1%	3.1%	0.0%	7.4%	697,346	
Membership Promotion	4.1%	1.7%	0.0%	3.0%	535,218	
Public Relations	1.0%	0.0%	0.0%	1.0%	134,176	
Government Affairs	2.8%	0.6%	0.0%	3.9%	327,402	
Periodical Publications	12.0%	10.3%	4.2%	14.0%	1,426,630	
Nonperiodical Publications	1.8%	0.0%	0.0%	1.1%	216,912	
Conventions/Expositions	9.2%	3.9%	0.2%	11.9%	996,631	
Education Programs	7.8%	4.5%	0.0%	9.7%	984,695	
Cert/Accred/Standardization	5.5%	0.0%	0.0%	0.0%	768,419	
Group Insurance Programs	2.3%	0.0%	0.0%	0.0%	288,898	
Other Programs & Services	8.6%	3.7%	0.0%	11.6%	985,738	
Total Expenses	95.4%	96.7%	90.1%	99.8%	$ 11,080,620	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	1.9	2.0	0.0	3.0	
Full-Time Nonexempt	1.8	2.0	0.0	3.0	
Part Time	1.0	1.0	0.0	2.0	
Total Staff	4.7	5.0	3.0	6.0	
Cost Per Staff Member	$24,739	$23,581	$18,333	$28,262	

TABLE 52

Geographical Scope: All
Membership Type: Individual
Budget Group: $500,000–$999,999

INCOME: 60 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	39.3%	38.1%	28.4%	53.2%	$ 16,705,452	
Dues—Associate	4.3%	0.0%	0.0%	0.5%	1,711,103	
Dues—Other	3.0%	0.0%	0.0%	1.4%	1,258,891	
Education Programs	8.9%	1.1%	0.0%	11.9%	3,931,424	
Conventions	15.0%	8.7%	2.5%	23.4%	6,157,602	
Expositions	2.8%	0.0%	0.0%	0.0%	1,174,881	
Cert/Accred/Standardization	0.8%	0.0%	0.0%	0.0%	324,771	
Periodical—Advertising	3.4%	0.8%	0.0%	6.1%	1,453,277	
Periodical—Subscriptions	1.7%	0.0%	0.0%	0.3%	742,357	
Periodical—Other	0.3%	0.0%	0.0%	0.0%	112,844	
Nonperiodical Publications	1.8%	0.0%	0.0%	1.2%	678,209	
Sales of Other Products	1.1%	0.0%	0.0%	1.0%	554,726	
Group Insurance—Royalties	0.0%	0.0%	0.0%	0.0%	200	
Group Insurance—Administration	1.0%	0.0%	0.0%	0.0%	460,495	
Group Insurance—Other	0.4%	0.0%	0.0%	0.0%	129,271	
Other Royalties	1.2%	0.0%	0.0%	0.0%	510,714	
Grants & Contracts	2.8%	0.0%	0.0%	0.8%	1,094,667	
Investments	4.3%	3.3%	2.0%	6.2%	1,741,462	
Subsidiary Income	0.3%	0.0%	0.0%	0.0%	95,916	
Mgmt/Admin/Svc Fees	1.6%	0.0%	0.0%	0.0%	643,427	
Other Income	6.0%	2.9%	0.8%	5.9%	2,429,134	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 41,910,823	

EXPENSE BY OBJECT: 59 Respondents

Personnel—Salaries	26.0%	27.2%	18.5%	30.7%	$ 10,565,016	
Commissions	0.9%	0.0%	0.0%	0.0%	335,965	
Personnel Taxes and Benefits	5.4%	5.3%	2.8%	7.4%	2,235,791	
Travel Expenses	4.1%	2.9%	1.5%	5.1%	1,732,685	
Occupancy	4.8%	4.1%	2.1%	6.1%	1,987,484	
Communications	3.0%	1.2%	0.8%	2.4%	1,235,999	
Depreciation/Amortization	2.0%	1.7%	0.2%	2.9%	817,501	
Postage & Freight	2.6%	2.5%	1.2%	3.5%	1,098,069	
Printing	5.9%	3.6%	1.1%	8.6%	2,475,587	
Computers & Data Processing	1.1%	0.5%	0.0%	1.6%	470,351	
Office Equipment & Supplies	3.1%	2.6%	1.5%	3.5%	1,225,930	
Meeting Expenses	13.3%	9.8%	2.1%	16.9%	5,429,242	
Audit & Tax Fees	0.8%	0.6%	0.4%	0.9%	342,894	
Outside Legal Fees	1.8%	0.5%	0.0%	1.2%	735,527	
Other Consulting Fees	3.4%	1.0%	0.0%	3.2%	1,394,316	
Cost of Sales	2.2%	0.0%	0.0%	0.3%	1,088,871	
Federal Income Tax	0.0%	0.0%	0.0%	0.0%	22,636	
State & Local Taxes	0.4%	0.0%	0.0%	0.2%	167,636	
Insurance	1.0%	0.7%	0.4%	1.3%	391,498	
Other Expenses	10.0%	5.5%	2.1%	12.9%	4,146,302	
Total Expenses	91.8%	94.1%	84.6%	99.5%	$ 37,899,300	

EXPENSE BY FUNCTION: 52 Respondents

Executive & Administrative	32.1%	27.0%	19.2%	43.6%	$ 11,542,888	
Volunteers & Governance	4.4%	2.8%	0.1%	5.7%	1,514,409	
Membership Promotion	3.7%	1.9%	0.0%	5.7%	1,346,377	
Public Relations	1.6%	0.6%	0.0%	2.4%	545,332	
Government Affairs	4.9%	0.1%	0.0%	5.5%	1,746,592	
Periodical Publications	7.5%	4.5%	1.5%	10.1%	2,761,426	
Nonperiodical Publications	0.9%	0.0%	0.0%	0.5%	339,650	
Conventions/Expositions	14.9%	11.5%	4.4%	21.3%	5,397,893	
Education Programs	7.2%	0.2%	0.0%	11.6%	2,605,978	
Cert/Accred/Standardization	0.8%	0.0%	0.0%	0.0%	278,548	
Group Insurance Programs	0.8%	0.0%	0.0%	0.2%	269,751	
Other Programs & Services	12.3%	5.3%	0.6%	14.0%	4,358,387	
Total Expenses	91.1%	94.2%	84.7%	98.4%	$ 32,707,231	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	4.5	4.0	2.0	6.0	
Full-Time Nonexempt	3.3	2.0	0.0	5.0	
Part Time	1.6	1.0	0.0	1.0	
Total Staff	9.4	8.0	7.0	11.0	
Cost Per Staff Member	$27,093	$25,440	$19,744	$33,411	

Geographical Scope: All
Membership Type: Individual
Budget Group: $1,000,000–$2,499,999

INCOME: 72 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	42.1%	34.7%	20.1%	62.8%	$ 46,192,648	
Dues—Associate	1.0%	0.0%	0.0%	0.0%	1,165,462	
Dues—Other	1.7%	0.0%	0.0%	0.5%	1,841,402	
Education Programs	7.2%	2.0%	0.0%	6.6%	8,703,054	
Conventions	7.6%	2.5%	0.0%	9.9%	8,982,507	
Expositions	2.2%	0.0%	0.0%	0.1%	2,403,565	
Cert/Accred/Standardization	0.6%	0.0%	0.0%	0.0%	765,341	
Periodical—Advertising	3.0%	1.1%	0.0%	3.3%	3,493,461	
Periodical—Subscriptions	2.6%	0.0%	0.0%	0.9%	3,345,072	
Periodical—Other	1.2%	0.0%	0.0%	0.0%	1,624,823	
Nonperiodical Publications	2.0%	0.0%	0.0%	0.7%	2,500,210	
Sales of Other Products	5.8%	0.0%	0.0%	2.7%	6,916,594	
Group Insurance—Royalties	0.6%	0.0%	0.0%	0.0%	537,860	
Group Insurance—Administration	0.4%	0.0%	0.0%	0.0%	335,895	
Group Insurance—Other	1.0%	0.0%	0.0%	0.0%	943,809	
Other Royalties	0.3%	0.0%	0.0%	0.0%	293,935	
Grants & Contracts	5.4%	0.0%	0.0%	2.3%	6,537,236	
Investments	4.9%	3.5%	1.9%	5.5%	5,377,908	
Subsidiary Income	−0.1%	0.0%	0.0%	0.0%	(134,476)	
Mgmt/Admin/Svc Fees	2.7%	0.0%	0.0%	1.8%	2,926,019	
Other Income	7.8%	1.2%	0.2%	6.9%	9,012,617	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 113,764,942	

EXPENSE BY OBJECT: 71 Respondents

Personnel—Salaries	25.1%	22.3%	18.1%	33.8%	$ 27,753,527	
Commissions	0.9%	0.0%	0.0%	0.0%	1,103,919	
Personnel Taxes and Benefits	5.5%	5.2%	3.5%	7.5%	6,165,209	
Travel Expenses	3.7%	3.4%	1.3%	4.9%	4,003,520	
Occupancy	4.3%	3.6%	1.8%	5.0%	4,864,261	
Communications	1.7%	1.0%	0.6%	2.2%	1,851,131	
Depreciation/Amortization	3.4%	1.7%	0.3%	3.5%	3,411,191	
Postage & Freight	2.6%	2.0%	1.2%	3.1%	2,860,929	
Printing	6.8%	4.4%	1.3%	8.5%	7,772,462	
Computers & Data Processing	1.9%	0.7%	0.3%	1.6%	2,323,430	
Office Equipment & Supplies	2.5%	1.6%	0.9%	3.2%	2,703,183	
Meeting Expenses	7.5%	3.7%	0.9%	9.8%	8,629,874	
Audit & Tax Fees	0.5%	0.5%	0.3%	0.7%	560,279	
Outside Legal Fees	1.8%	0.6%	0.1%	2.6%	1,908,554	
Other Consulting Fees	1.8%	0.7%	0.0%	2.2%	1,885,414	
Cost of Sales	5.5%	0.0%	0.0%	3.1%	7,019,326	
Federal Income Tax	0.2%	0.0%	0.0%	0.0%	264,183	
State & Local Taxes	0.3%	0.0%	0.0%	0.2%	311,510	
Insurance	1.0%	0.7%	0.4%	1.4%	1,144,217	
Other Expenses	14.9%	8.6%	2.3%	23.0%	16,302,042	
Total Expenses	91.9%	94.2%	82.8%	98.4%	$ 102,838,161	

EXPENSE BY FUNCTION: 60 Respondents

Executive & Administrative	24.3%	22.2%	11.7%	33.2%	$ 23,622,792	
Volunteers & Governance	3.9%	2.5%	0.0%	5.8%	3,619,089	
Membership Promotion	5.1%	2.3%	0.3%	5.9%	4,364,158	
Public Relations	4.0%	0.0%	0.0%	3.3%	3,510,570	
Government Affairs	4.5%	0.7%	0.0%	5.0%	4,083,372	
Periodical Publications	9.4%	6.1%	2.5%	12.5%	9,461,659	
Nonperiodical Publications	2.3%	0.0%	0.0%	2.2%	2,382,059	
Conventions/Expositions	8.3%	4.5%	0.0%	15.0%	7,964,302	
Education Programs	11.1%	4.2%	0.2%	14.1%	11,210,991	
Cert/Accred/Standardization	0.6%	0.0%	0.0%	0.0%	521,844	
Group Insurance Programs	0.6%	0.0%	0.0%	0.0%	403,131	
Other Programs & Services	16.8%	5.7%	1.2%	21.6%	16,224,411	
Total Expenses	90.9%	94.2%	85.9%	98.4%	$ 87,368,378	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	8.4	8.0	5.0	10.0	
Full-Time Nonexempt	7.4	7.0	1.0	10.0	
Part Time	3.7	1.0	0.0	2.0	
Total Staff	19.5	17.0	12.0	22.0	
Cost Per Staff Member	$28,450	$28,081	$23,424	$34,232	

TABLE 54

Geographical Scope: All
Membership Type: Individual
Budget Group: $2,500,000–$4,999,999

INCOME: 49 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	41.5%	36.6%	24.4%	60.7%	$ 69,886,957	
Dues—Associate	0.8%	0.0%	0.0%	0.0%	1,435,425	
Dues—Other	0.6%	0.0%	0.0%	0.0%	1,129,047	
Education Programs	7.7%	1.1%	0.0%	7.7%	11,387,550	
Conventions	7.8%	5.7%	0.0%	14.5%	12,798,788	
Expositions	1.6%	0.0%	0.0%	0.0%	2,510,341	
Cert/Accred/Standardization	1.9%	0.0%	0.0%	0.0%	2,722,649	
Periodical—Advertising	5.4%	3.9%	0.8%	6.5%	9,724,236	
Periodical—Subscriptions	4.5%	0.7%	0.0%	5.5%	6,848,330	
Periodical—Other	0.8%	0.0%	0.0%	0.0%	1,302,021	
Nonperiodical Publications	3.9%	0.0%	0.0%	3.5%	6,205,399	
Sales of Other Products	3.2%	0.0%	0.0%	2.1%	5,543,204	
Group Insurance—Royalties	0.2%	0.0%	0.0%	0.0%	444,065	
Group Insurance—Administration	0.2%	0.0%	0.0%	0.0%	345,102	
Group Insurance—Other	0.1%	0.0%	0.0%	0.0%	183,162	
Other Royalties	0.2%	0.0%	0.0%	0.0%	290,291	
Grants & Contracts	3.7%	0.0%	0.0%	1.1%	5,699,566	
Investments	6.1%	3.7%	2.1%	5.9%	10,025,100	
Subsidiary Income	0.3%	0.0%	0.0%	0.0%	678,006	
Mgmt/Admin/Svc Fees	1.8%	0.0%	0.0%	1.9%	3,054,547	
Other Income	8.1%	3.3%	1.2%	5.6%	13,904,555	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 166,118,341	

EXPENSE BY OBJECT: 49 Respondents

Personnel—Salaries	28.8%	26.3%	21.8%	33.6%	$ 47,511,187	
Commissions	0.7%	0.0%	0.0%	0.4%	1,256,008	
Personnel Taxes and Benefits	5.9%	5.4%	3.9%	6.5%	9,724,775	
Travel Expenses	4.3%	3.6%	1.3%	6.0%	7,008,045	
Occupancy	4.5%	4.6%	1.7%	6.1%	7,131,742	
Communications	2.2%	1.0%	0.7%	1.7%	3,682,062	
Depreciation/Amortization	2.3%	2.4%	1.2%	3.1%	3,840,786	
Postage & Freight	3.5%	3.1%	1.8%	4.9%	5,884,436	
Printing	8.2%	8.0%	1.8%	13.1%	13,267,970	
Computers & Data Processing	1.1%	0.8%	0.2%	1.6%	1,750,063	
Office Equipment & Supplies	2.3%	1.6%	1.0%	2.7%	3,734,918	
Meeting Expenses	9.5%	5.7%	1.4%	11.9%	15,538,588	
Audit & Tax Fees	0.4%	0.4%	0.2%	0.6%	700,811	
Outside Legal Fees	0.9%	0.3%	0.1%	0.9%	1,528,395	
Other Consulting Fees	2.5%	0.9%	0.0%	2.7%	3,636,499	
Cost of Sales	2.8%	0.0%	0.0%	2.7%	4,930,712	
Federal Income Tax	0.1%	0.0%	0.0%	0.0%	134,390	
State & Local Taxes	0.1%	0.0%	0.0%	0.0%	108,947	
Insurance	0.7%	0.4%	0.3%	0.8%	1,143,287	
Other Expenses	11.5%	10.0%	4.9%	15.6%	20,821,980	
Total Expenses	92.3%	93.5%	88.0%	98.7%	$ 153,335,601	

EXPENSE BY FUNCTION: 41 Respondents

Executive & Administrative	24.8%	26.6%	15.9%	31.3%	$ 34,475,798	
Volunteers & Governance	3.9%	2.8%	0.0%	5.6%	5,480,587	
Membership Promotion	7.4%	6.4%	2.1%	9.2%	9,793,314	
Public Relations	3.3%	1.2%	0.0%	3.6%	4,286,269	
Government Affairs	2.0%	0.0%	0.0%	1.9%	2,820,658	
Periodical Publications	15.3%	12.9%	7.9%	19.7%	21,202,630	
Nonperiodical Publications	3.1%	0.0%	0.0%	3.5%	4,120,093	
Conventions/Expositions	8.9%	8.2%	3.4%	12.9%	12,089,841	
Education Programs	6.5%	3.0%	0.0%	9.4%	8,715,672	
Cert/Accred/Standardization	0.6%	0.0%	0.0%	0.0%	771,779	
Group Insurance Programs	0.2%	0.0%	0.0%	0.0%	260,126	
Other Programs & Services	16.8%	8.0%	1.0%	17.7%	23,657,735	
Total Expenses	92.8%	94.4%	88.0%	98.7%	$ 127,674,502	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	17.4	14.0	9.0	22.0	
Full-Time Nonexempt	20.6	17.0	11.0	29.0	
Part Time	4.8	2.0	0.0	5.0	
Total Staff	42.8	37.0	24.0	53.0	
Cost Per Staff Member	$29,859	$28,700	$23,060	$34,273	

Geographical Scope: All
Membership Type: Individual
Budget Group: $5,000,000 and Over

INCOME: 53 Respondents

	Average	Median	75% Are More Than This Amount	25% Are More Than This Amount	Total Dollars	Your Ratios
Dues—Regular	30.4%	26.6%	15.2%	42.4%	$ 180,289,459	
Dues—Associate	1.0%	0.0%	0.0%	0.0%	4,725,687	
Dues—Other	2.1%	0.0%	0.0%	2.6%	10,856,608	
Education Programs	10.7%	3.1%	0.3%	12.2%	57,845,074	
Conventions	7.6%	5.3%	0.9%	10.8%	41,391,454	
Expositions	5.5%	1.1%	0.0%	6.4%	30,819,164	
Cert/Accred/Standardization	4.4%	0.0%	0.0%	1.5%	35,880,327	
Periodical—Advertising	6.5%	4.1%	0.4%	8.3%	41,047,257	
Periodical—Subscriptions	5.8%	0.9%	0.0%	6.1%	35,851,786	
Periodical—Other	0.9%	0.0%	0.0%	0.2%	4,820,687	
Nonperiodical Publications	4.7%	0.9%	0.0%	4.5%	25,360,151	
Sales of Other Products	1.9%	0.3%	0.0%	2.1%	12,346,458	
Group Insurance—Royalties	0.2%	0.0%	0.0%	0.0%	1,242,009	
Group Insurance—Administration	0.1%	0.0%	0.0%	0.0%	1,091,464	
Group Insurance—Other	1.5%	0.0%	0.0%	0.0%	7,195,975	
Other Royalties	1.2%	0.0%	0.0%	0.3%	6,236,121	
Grants & Contracts	3.4%	0.0%	0.0%	1.7%	36,545,651	
Investments	4.8%	3.7%	2.2%	5.8%	26,123,796	
Subsidiary Income	−0.1%	0.0%	0.0%	0.0%	2,144,791	
Mgmt/Admin/Svc Fees	0.7%	0.0%	0.0%	0.3%	3,334,875	
Other Income	6.7%	3.1%	0.8%	5.6%	52,336,342	
Total Income	100.0%	100.0%	100.0%	100.0%	$ 617,485,136	

EXPENSE BY OBJECT: 53 Respondents

Personnel—Salaries	25.4%	25.0%	20.3%	29.1%	$ 162,294,314	
Commissions	1.1%	0.0%	0.0%	1.0%	7,107,687	
Personnel Taxes and Benefits	5.5%	5.6%	4.4%	6.4%	36,071,337	
Travel Expenses	5.6%	5.3%	3.4%	6.9%	32,646,115	
Occupancy	3.8%	3.1%	2.2%	4.8%	24,611,248	
Communications	1.3%	1.0%	0.7%	1.3%	8,589,117	
Depreciation/Amortization	2.4%	2.0%	1.1%	2.9%	14,878,497	
Postage & Freight	4.2%	3.5%	2.2%	6.0%	23,670,317	
Printing	7.7%	6.4%	2.7%	12.0%	40,739,817	
Computers & Data Processing	1.4%	1.1%	0.4%	1.9%	9,150,685	
Office Equipment & Supplies	2.6%	2.0%	1.4%	2.7%	18,676,611	
Meeting Expenses	6.7%	4.2%	0.4%	9.3%	34,148,873	
Audit & Tax Fees	0.2%	0.2%	0.2%	0.3%	1,358,018	
Outside Legal Fees	0.7%	0.4%	0.2%	0.9%	4,400,247	
Other Consulting Fees	3.5%	2.3%	1.0%	5.2%	24,227,911	
Cost of Sales	8.0%	3.0%	0.0%	9.4%	53,557,131	
Federal Income Tax	0.3%	0.0%	0.0%	0.2%	1,516,900	
State & Local Taxes	0.2%	0.0%	0.0%	0.2%	1,273,741	
Insurance	0.6%	0.6%	0.4%	0.7%	3,397,404	
Other Expenses	13.1%	8.0%	3.8%	15.7%	84,081,066	
Total Expenses	94.3%	96.0%	89.3%	99.3%	$ 586,397,036	

EXPENSE BY FUNCTION: 51 Respondents

Executive & Administrative	18.4%	17.5%	10.5%	22.6%	$ 101,686,533	
Volunteers & Governance	4.1%	2.3%	0.7%	4.3%	19,351,025	
Membership Promotion	5.7%	4.3%	1.3%	6.9%	30,485,952	
Public Relations	3.7%	2.0%	0.0%	5.6%	17,859,671	
Government Affairs	2.2%	1.1%	0.0%	3.5%	13,045,035	
Periodical Publications	13.9%	10.5%	4.7%	20.2%	78,108,045	
Nonperiodical Publications	4.4%	1.8%	0.0%	4.8%	23,384,956	
Conventions/Expositions	9.4%	7.5%	3.0%	14.9%	50,320,067	
Education Programs	10.3%	5.5%	1.0%	11.3%	61,561,512	
Cert/Accred/Standardization	4.7%	0.0%	0.0%	3.9%	33,186,406	
Group Insurance Programs	1.1%	0.0%	0.0%	0.0%	5,675,762	
Other Programs & Services	16.3%	10.4%	3.1%	19.9%	132,076,681	
Total Expenses	94.2%	96.0%	89.1%	99.5%	$ 566,741,645	

NUMBER OF PERSONS ON STAFF

Full-Time Exempt	49.4	39.0	24.0	58.0	
Full-Time Nonexempt	52.6	40.0	27.0	48.0	
Part Time	11.8	4.0	2.0	9.0	
Total Staff	113.8	88.0	66.0	105.0	
Cost Per Staff Member	$31,920	$31,779	$28,358	$34,936	

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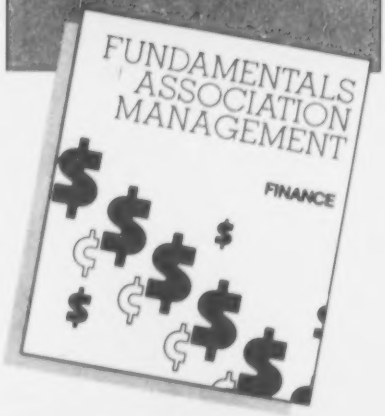

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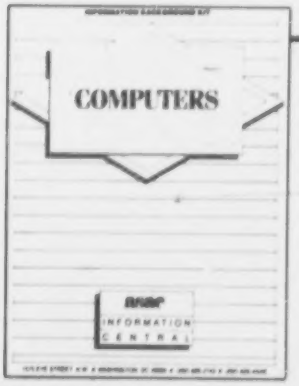

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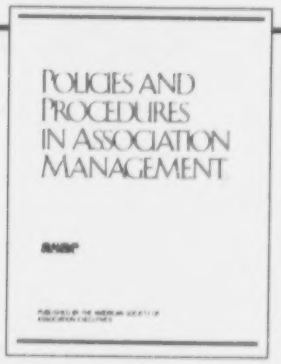

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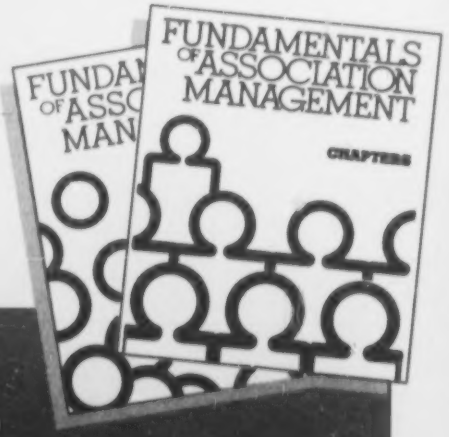

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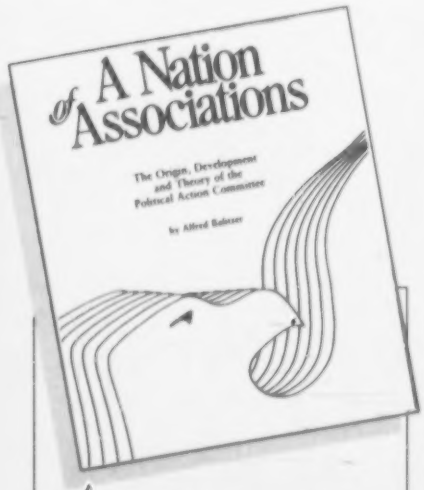

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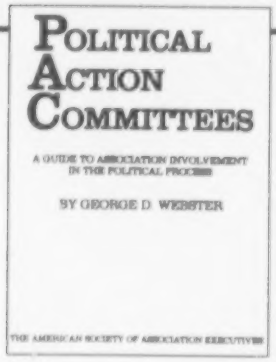
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